

**EXHIBIT B**

**SEWAGE DISPOSAL SYSTEM BONDS & RELATED DWSD REVOLVING SEWER BONDS**

**DWSD SEWER BONDS & RELATED DWSD  
REVOLVING SEWER BONDS AS OF THE PETITION DATE**

	<b>Bond Date</b>	<b>Amount Issued</b>	<b>Range of Interest Rates</b>	<b>Maturity Date</b>	<b>Principal Due as of Petition Date</b>	<b>Insurer</b>	
<b>Sewage Disposal System Revenue Bonds:</b>							
Series 1998-A	12-14-06	\$ 67,615,000	5.25 to 5.50 %	7/1/12-23	\$ 62,610,000	NPFG	b
Series 1998-B	12-14-06	67,520,000	5.25 to 5.50	7/1/12-23	62,165,000	NPFG	b
Series 1999-A (* *)	12-1-99	33,510,118	0.00	7/1/12-21	58,990,054	NPFG	
Series 2001-B	9-15-01	110,550,000	5.50	7/1/23-29	110,550,000	NPFG	
Series 2001-C (1)	6-5-09	154,870,000	5.25 to 7.00	7/1/12-27	152,375,000	Assured Guaranty	b
Series 2001-C (2)	5-8-08	122,905,000	3.50 to 5.25	7/1/14-29	121,355,000	NPFG/Berkshire Hathaway	b
Series 2001-D	9-23-01	92,450,000	Variable (a)	7/1/32	21,315,000	NPFG	b
Series 2001-E	5-7-08	136,150,000	5.75	7/1/24-31	136,150,000	FGIC/Berkshire Hathaway	b
Series 2003-A	5-22-03	599,380,000	3.50 to 5.50	7/1/12-32	184,335,000	Assured Guaranty	b
Series 2003-B	6-5-09	150,000,000	7.50	7/1/32-33	150,000,000	Assured Guaranty	b
Series 2004-A	1-09-04	101,435,000	5.00 to 5.25	7/1/12-24	60,795,000	Assured Guaranty	
Series 2005-A	3-17-05	273,355,000	3.60 to 5.125	7/1/12-35	237,885,000	NPFG	b
Series 2005-B	3-17-05	40,215,000	5.00 to 5.50	7/1/12-22	37,195,000	NPFG	
Series 2005-C	3-17-05	63,160,000	5.00	7/1/12-25	49,580,000	NPFG	b
Series 2006-A	5-7-08	123,655,000	5.50	7/1/34-36	123,655,000	MBIA/Berkshire Hathaway	b
Series 2006-B	8-10-06	250,000,000	4.25 to 5.00	7/1/12-36	243,240,000	NPFG	b
Series 2006-C	8-10-06	26,560,000	5.00 to 5.25	7/1/16-18	26,560,000	NPFG	b
Series 2006-D	12-14-06	370,000,000	Variable (a)	7/1/12-32	288,780,000	Assured Guaranty	b
Series 2012-A	6-26-12	659,780,000	5.00 to 5.50	7/1/14-39	659,780,000	Assured Guaranty & Uninsured	b

**Total Sewage Disposal System Revenue Bonds**

**\$2,787,315,054**

\* \* - Capital Appreciation Bonds

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

	<u>Bond Date</u>	<u>Amount Issued</u>	<u>Range of Interest Rates</u>	<u>Maturity Date</u>	<u>Principal Due as of Petition Date</u>
<b>DWSD Revolving Sewer Bonds:</b>					
Series 1992-B-SRF	9-10-92	\$ 1,915,000	2.00 %	10/1/12-13	\$ 115,000
Series 1993-B-SRF	9-30-93	6,603,996	2.00	10/1/12-14	775,000
Series 1997-B-SRF	9-30-97	5,430,174	2.25	10/1/12-18	1,870,000
Series 1999-SRF-1	6-24-99	21,475,000	2.50	4/1/13-20	8,750,000
Series 1999-SRF-2	9-30-99	46,000,000	2.50	10/1/12-22	25,860,000
Series 1999-SRF-3	9-30-99	31,030,000	2.50	10/1/12-20	14,295,000
Series 1999-SRF-4	9-30-99	40,655,000	2.50	10/1/12-20	18,725,000
Series 2000-SRF-1	3-30-00	44,197,995	2.50	10/1/12-22	21,947,995
Series 2000-SRF-2	9-28-00	64,401,066	2.50	10/1/12-22	36,051,066
Series 2001-SRF-1	6-28-01	82,200,000	2.50	10/1/12-24	54,145,000
Series 2001-SRF-2	12-20-01	59,850,000	2.50	10/1/12-24	39,430,000
Series 2002-SRF-1	6-27-02	18,985,000	2.50	4/1/13-23	10,660,000
Series 2002-SRF-2	6-27-02	1,545,369	2.50	4/1/13-23	865,369
Series 2002-SRF-3	12-19-02	31,549,466	2.50	10/1/12-24	19,189,466
Series 2003-SRF-1	6-28-03	48,520,000	2.50	10/1/12-25	34,215,000
Series 2003-SRF-2	9-25-03	25,055,370	2.50	4/1/13-25	16,390,370
Series 2004-SRF-1	6-24-04	2,910,000	2.125	10/1/12-24	1,890,000
Series 2004-SRF-2	6-24-04	18,353,459	2.125	4/1/13-25	11,888,459
Series 2004-SRF-3	6-24-04	12,722,575	2.125	4/1/13-25	8,232,575
Series 2007-SRF-1	9-20-07	156,687,777	1.625	10/1/12-29	135,769,896
Series 2009-SRF-1	4-17-09	22,684,557	2.50	4/1/13-30	9,806,301
Series 2010-SRF-1	1-22-10	6,793,631	2.50	4/1/13-31	3,358,917
Series 2012-SRF	8-30-12	14,950,000	2.50	10/1/15-34	7,430,497
<b>Total DWSD Revolving Sewer Bonds Payable</b>					<b><u>\$481,660,911</u></b>

**EXHIBIT C**

**WATER SYSTEM BONDS & RELATED DWSD REVOLVING WATER BONDS**

**DWSD WATER BONDS & RELATED DWSD  
REVOLVING WATER BONDS AS OF THE PETITION DATE**

	<b>Bond Date</b>	<b>Amount Issued</b>	<b>Range of Interest Rates</b>	<b>Maturity Date</b>	<b>Principal Due as of Petition Date</b>	<b>Insurer</b>	
<b>Water Supply System Revenue Bonds:</b>							
Series 1993	10-15-93	\$ 38,225,000	6.50%	7/1/14-15	\$ 24,725,000	NPFG	
Series 1997-A	8-01-97	186,220,000	6.00	7/1/14-15	13,430,000	NPFG	
Series 2001-A	5-01-01	301,165,000	5.00	7/1/29-30	73,790,000	NPFG	b
Series 2001-C	5-14-08	190,405,000	3.50 to 5.75	7/1/14-29	188,250,000	FGIC/ Berkshire Hathaway	b
Series 2003-A	1-28-03	234,805,000	4.50 to 5.00	7/1/19-34	178,785,000	NPFG	b
Series 2003-B	1-28-03	41,770,000	5.00	7/1/34	41,770,000	NPFG	b
Series 2003-C	1-28-03	29,660,000	4.25 to 5.25; Some are Variable (a)	7/1/13-22	27,655,000	NPFG	b
Series 2003-D	8-14-06	142,755,000	4.00 to 5.00	7/1/12-33	140,585,000	NPFG	b
Series 2004-A	8-14-06	72,765,000	4.50 to 5.25	7/1/12-25	68,600,000	NPFG	b
Series 2004-B	8-14-06	153,830,000	4.00 to 5.00	7/1/12-23	114,710,000	NPFG	b
Series 2005-A	3-11-05	105,000,000	3.80 to 5.00	7/1/12-35	88,385,000	NPFG	b
Series 2005-B	5-14-08	194,900,000	4.00 to 5.50	7/1/14-35	187,335,000	FGIC/ Berkshire Hathaway	b
Series 2005-C	3-11-05	126,605,000	5.00	7/1/12-22	109,205,000	NPFG	b
Series 2006-A	8-14-06	280,000,000	5.00	7/1/13-34	260,170,000	Assured Guaranty	b
Series 2006-B	4-1-09	120,000,000	3.00 to 7.00	7/1/12-36	119,700,000	Assured Guaranty	b
Series 2006-C	8-14-06	220,645,000	4.00 to 5.00	7/1/12-33	216,680,000	Assured Guaranty	b
Series 2006-D	8-14-06	146,590,000	4.00 to 5.00	7/1/12-32	142,205,000	Assured Guaranty	b
Series 2011-A	12-22-11	379,590,000	5.00 to 5.75	7/1/12-41	370,810,000	Uninsured	b
Series 2011-B	12-22-11	17,195,000	3.60 to 6.00	7/1/12-33	15,470,000	Uninsured	b
Series 2011-C	12-22-11	103,890,000	4.50 to 5.25	7/1/12-41	102,665,000	Uninsured	b

**Total Water System Revenue Bonds**

**\$2,484,925,000**

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

	<u>Bond Date</u>	<u>Amount Issued</u>	<u>Range of Interest Rates</u>	<u>Maturity Date</u>	<u>Principal Due as of Petition Date</u>
<b>DWSD Revolving Water Bonds:</b>					
Series 2005 SRF-1	9-22-05	\$13,805,164	2.125 %	10/1/13-26	\$9,960,164
Series 2005 SRF-2	9-22-05	8,891,730	2.125	10/1/13-26	6,241,730
Series 2006 SRF-1	9-21-06	5,180,926	2.125	10/1/13-26	3,715,926
Series 2008 SRF-1	9-29-08	2,590,941	2.500	10/1/13-28	1,535,941
<b>Total DWSD Revolving Water Bonds Payable</b>					<b><u>\$21,453,761</u></b>

**EXHIBIT D**

UNLIMITED TAX GENERAL OBLIGATION BONDS

**UNLIMITED TAX GENERAL OBLIGATION BONDS**

**Unsecured Unlimited Tax General Obligation Bonds**

	<b><u>Issue Date</u></b>	<b><u>Amount Issued</u></b>	<b><u>Range of Interest Rates</u></b>	<b><u>Maturity Date</u></b>	<b><u>Balance as of Petition Date</u></b>	<b><u>Insurer</u></b>	
Series 1999-A	4-1-99	\$28,020,000	5.00 to 5.25 %	4/1/13-19	\$18,747,364	Assured Guaranty	b
Series 2001-A(1)	7-15-01	83,200,000	5.00 to 5.375	4/1/13-21	78,787,556	MBIA	b
Series 2001-B	7-15-01	23,235,000	5.375	4/1/13-14	4,063,616	MBIA	b
Series 2002	8-2-02	29,205,000	4.00 to 5.13	4/1/13-22	6,745,767	MBIA	b
Series 2003-A	10-21-03	44,020,000	3.70 to 5.25	4/1/13-23	34,908,150	Syncora	b
Series 2004-A(1)	9-9-04	39,270,000	4.25 to 5.25	4/1/19-24	39,872,258	Ambac	b
Series 2004-B(1)	9-9-04	53,085,000	3.75 to 5.25	4/1/13-18	38,206,678	Ambac	b
Series 2004-B(2)	9-9-04	17,270,000	4.16 to 5.24	4/1/13-18	736,241	Ambac	
Series 2005-B	12-1-05	51,760,000	4.00 to 5.00	4/1/13-25	45,452,501	Assured Guaranty	b
Series 2005-C	12-1-05	30,805,000	4.00 to 5.25	4/1/13-20	18,671,105	Assured Guaranty	a b
Series 2008-A	6-9-08	58,630,000	4.00 to 5.00	4/1/14-28	59,487,564	Assured Guaranty	b
Series 2008-B(1)	6-9-08	66,475,000	5.00	4/1/13-18	28,982,532	Assured Guaranty	

**Total Unsecured Unlimited Tax General Obligation Bonds** **\$374,661,332**

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable

**Secured Unlimited Tax General Obligation Bonds**

	<b><u>Issue Date</u></b>	<b><u>Amount Issued</u></b>	<b><u>Range of Interest Rates</u></b>	<b><u>Maturity Date</u></b>	<b><u>Balance as of Petition Date</u></b>	<b><u>Insurer</u></b>
Distributable State Aid 2010-A	12/16/10	\$100,000,000	5.129 to 8.369	11/1/14-35	101,707,848	N/A

**Total Secured Unlimited Tax General Obligation Bonds** **\$101,707,848**

**Total Unlimited Tax General Obligation Bonds** **\$476,369,180**



**EXHIBIT E**

LIMITED TAX GENERAL OBLIGATION BONDS

**LIMITED TAX GENERAL OBLIGATION BONDS**

**Unsecured Limited Tax General Obligation Bonds**

	<b>Issue Date</b>	<b>Amount Issued</b>	<b>Range of Interest Rates</b>	<b>Maturity Date</b>	<b>Balance as of Petition Date</b>	<b>Insurer</b>	
Self-Insurance Bonds:							
Series 2004	9-9-04	62,285,000	4.16 to 4.85	4/1/13-14	\$13,186,559	Ambac	
General Obligation:							
Series 2005-A(1)	6-24-05	73,500,000	4.27 to 5.15	4/1/13-25	60,776,168	Ambac	b
Series 2005-A(2)	6-24-05	13,530,000	3.50 to 5.00	4/1/12-25	11,080,060	Ambac	b
Series 2005-B	6-24-05	11,785,000	3.50 to 5.00	4/1/13-21	9,003,535	Ambac	b
Series 2008-A(1)	6-9-08	49,715,000	5.00	4/1/13-16	43,905,085	N/A	
Series 2008-A(2)	6-9-08	25,000,000	8.00	4/1/14	25,591,781	N/A	

**Total Unsecured Limited Tax General Obligation Bonds**

**\$163,543,188**

a - Interest rates are set periodically at the stated current market interest rate.

b - Indicates certain of bonds within series are callable under terms specified in the indenture; all other bonds are noncallable.

**Secured Limited Tax General Obligation Bonds**

	<b>Issue Date</b>	<b>Amount Issued</b>	<b>Range of Interest Rates</b>	<b>Maturity Date</b>	<b>Balance as of Petition Date</b>	<b>Insurer</b>
Distributable State Aid 2010	3/18/10	249,790,000	4.25 to 5.25	11/1/14-35	252,475,366	N/A
Distributable State Aid 2012	8/23/12	129,520,000	3.00 to 5.00	11/1/14-32	130,827,617	N/A

**Total Secured Limited Tax General Obligation Bonds**

**\$383,302,983**

**Total Limited Tax General Obligation Bonds**

**\$546,846,171**

**EXHIBIT F**

PREPETITION STEADY STATE PROJECTION OF LEGACY EXPENDITURES

# STEADY STATE PROJECTION OF LEGACY EXPENDITURES

(\$ in millions)

	FISCAL YEAR ENDED ACTUAL					PRELIMINARY FORECAST				
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Legacy expenditures</b>										
Debt Service (LTGO)	\$(66.6)	\$(106.2)	\$(63.5)	\$(64.5)	\$(62.6)	\$(70.8)	\$(70.9)	\$(61.8)	\$(61.8)	\$(38.5)
Debt Service (UTGO)	(67.2)	(71.5)	(72.4)	(72.8)	(73.0)	(70.6)	(64.9)	(62.5)	(57.6)	(57.6)
POC – Principal and Interest (GF)	(24.6)	(20.9)	(23.6)	(33.5)	(33.0)	(46.8)	(51.4)	(53.3)	(55.0)	(56.9)
POC – Principal and Interest (EF, excl. DDOT)	(1.8)	(1.4)	(1.5)	(1.8)	(2.0)	(5.3)	(5.9)	(6.1)	(6.4)	(6.6)
POC – Principal and Interest (DDOT)	(3.5)	(2.8)	(3.0)	(3.6)	(4.0)	(3.3)	(3.7)	(3.8)	(3.9)	(4.1)
POC – Swaps (GF)	(38.6)	(43.9)	(44.7)	(44.7)	(44.8)	(42.9)	(42.8)	(42.8)	(42.7)	(42.7)
POC – Swaps (EF, excl. DDOT)	(2.3)	(2.0)	(2.0)	(2.0)	(2.0)	(4.8)	(4.8)	(4.8)	(4.9)	(4.9)
POC – Swaps (DDOT)	(4.5)	(4.0)	(4.0)	(4.0)	(4.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)
Pension Contributions – Public Safety	(58.9)	(31.4)	(32.8)	(81.6)	(49.8)	(46.1)	(139.0)	(163.0)	(180.0)	(198.0)
Pension Contributions – Non-Public Safety	(10.6)	(27.0)	(11.1)	(28.3)	(25.4)	(19.9)	(36.9)	(42.5)	(47.7)	(53.1)
Pension Contributions – DDOT	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(12.3)	(23.6)	(27.7)	(31.2)	(34.8)
Health Benefits – Retiree, Public Safety	(73.7)	(80.2)	(70.4)	(79.6)	(90.6)	(91.5)	(88.6)	(95.2)	(101.7)	(108.0)
Health Benefits – Retiree, Non-Public Safety	(47.4)	(51.6)	(50.6)	(49.0)	(49.2)	(49.7)	(38.8)	(41.5)	(44.6)	(47.7)
Health Benefits – Retiree , DDOT	(8.2)	(11.8)	(11.2)	(11.1)	(10.3)	(10.4)	(13.3)	(14.3)	(15.3)	(16.3)
<b>Total Legacy Expenditures</b>	<b>\$(414.6)</b>	<b>\$(462.0)</b>	<b>\$(397.9)</b>	<b>\$(486.1)</b>	<b>\$(461.6)</b>	<b>\$(477.3)</b>	<b>\$(587.6)</b>	<b>\$(622.4)</b>	<b>\$(655.9)</b>	<b>\$(672.3)</b>
<b>Total Revenues (excl. Financing Proceeds)</b>	<b>\$1,397.7</b>	<b>\$1,363.3</b>	<b>\$1,291.0</b>	<b>\$1,316.8</b>	<b>\$1,196.9</b>	<b>\$1,121.9</b>	<b>\$1,082.8</b>	<b>\$1,046.2</b>	<b>\$1,041.5</b>	<b>\$1,041.4</b>
<b>Total Legacy Expenditures as a % of Total Revenues</b>	<b>29.7%</b>	<b>33.9%</b>	<b>30.8%</b>	<b>36.9%</b>	<b>38.6%</b>	<b>42.5%</b>	<b>54.3%</b>	<b>59.5%</b>	<b>63.0%</b>	<b>64.6%</b>

**EXHIBIT G**

PREPETITION FISCAL YEAR 2014 FORECASTED CASH FLOW

# FISCAL YEAR 2014 FORECASTED CASH FLOW

\$ in millions	Forecast Jul 13	Forecast Aug-13	Forecast Sep-13	Forecast Oct-13	Forecast Nov-13	Forecast Dec-13	Forecast Jan-14	Forecast Feb-14	Forecast Mar-14	Forecast Apr-14	Forecast May-14	Forecast Jun-14	Forecast Fiscal Year 2014
<b>Operating Receipts</b>													
Property Taxes	\$37.8	\$166.6	\$13.0	\$6.6	\$3.1	\$21.5	\$139.1	\$20.8	\$4.8	\$1.3	\$2.5	\$51.1	\$468.4
Income & Utility Taxes	28.7	22.7	22.3	28.3	22.7	22.3	28.3	23.5	22.7	28.3	22.3	22.7	294.7
Gaming Taxes	14.6	14.1	8.9	23.1	10.4	9.4	22.1	9.9	15.1	17.4	13.2	11.8	170.0
Municipal Service Fee to Casinos	-	7.6	-	-	4.0	4.0	1.8	-	-	-	-	-	17.4
State Revenue Sharing	30.7	-	30.7	-	30.7	-	30.7	-	30.7	-	30.7	-	184.3
Other Receipts	27.2	25.8	25.9	32.9	26.3	25.9	32.9	27.1	26.3	32.9	25.9	26.3	335.9
Refinancing Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Receipts</b>	<b>139.1</b>	<b>236.9</b>	<b>100.9</b>	<b>91.0</b>	<b>97.2</b>	<b>83.2</b>	<b>255.0</b>	<b>81.3</b>	<b>99.6</b>	<b>80.0</b>	<b>94.6</b>	<b>111.9</b>	<b>1,470.7</b>
<b>Operating Disbursements</b>													
Payroll, Taxes & Deductions	(31.0)	(26.6)	(26.6)	(35.5)	(26.6)	(26.6)	(31.0)	(26.6)	(26.6)	(35.5)	(26.6)	(26.6)	(345.6)
Benefits	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(15.5)	(14.0)	(14.0)	(14.0)	(14.0)	(14.0)	(178.6)
Pension Contributions	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(14.7)	(175.9)
Subsidy Payments	(7.6)	(5.0)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(6.3)	(75.6)
Distributions – Tax Authorities	(14.8)	(72.4)	(40.0)	(5.7)	(1.0)	(1.3)	(57.3)	(20.9)	(14.0)	(1.7)	-	(24.0)	(253.1)
Distributions – UTGO	-	(12.0)	-	-	-	-	-	-	(44.9)	-	-	-	(56.9)
Distributions – DDA Increment	-	-	-	-	-	(8.0)	-	-	-	-	-	(1.0)	(9.0)
Income Tax Refunds	(2.5)	(2.7)	(0.6)	(0.3)	(1.5)	(1.0)	(0.6)	(0.3)	(0.4)	(2.3)	(1.2)	(3.7)	(17.0)
A/P and Other Disbursements	(36.3)	(37.9)	(29.3)	(37.1)	(30.1)	(25.6)	(40.8)	(23.0)	(33.5)	(39.7)	(30.0)	(30.0)	(393.2)
Sub-Total Operating Disbursements	(122.3)	(186.7)	(132.8)	(115.1)	(95.6)	(98.9)	(166.0)	(105.8)	(154.4)	(114.3)	(92.8)	(120.3)	(1,504.9)
POC and Debt-Related Payments	(7.4)	(4.2)	(5.8)	(8.5)	(7.3)	(15.4)	(7.3)	(4.2)	(5.7)	(51.9)	(7.3)	(39.1)	(164.2)
<b>Total Disbursements</b>	<b>(129.6)</b>	<b>(191.0)</b>	<b>(138.6)</b>	<b>(123.5)</b>	<b>(102.9)</b>	<b>(114.3)</b>	<b>(173.4)</b>	<b>(110.0)</b>	<b>(160.2)</b>	<b>(166.1)</b>	<b>(100.1)</b>	<b>(159.3)</b>	<b>(1,669.1)</b>
<b>Net Cash Flow</b>	<b>9.5</b>	<b>45.9</b>	<b>(37.7)</b>	<b>(32.6)</b>	<b>(5.7)</b>	<b>(31.1)</b>	<b>(81.6)</b>	<b>(28.7)</b>	<b>(60.6)</b>	<b>(86.1)</b>	<b>(5.5)</b>	<b>(47.4)</b>	<b>(198.5)</b>
Cumulative Net Cash Flow	9.5	55.4	17.7	(14.9)	(20.6)	(51.7)	29.9	1.1	(59.4)	(145.6)	(151.0)	(198.5)	
Beginning Cash Balance	33.8	43.3	89.2	51.5	18.9	13.2	(17.9)	63.7	34.9	25.6	(111.8)	(117.2)	33.8
Net Cash Flow	9.5	45.9	(37.7)	(32.6)	(5.7)	(31.1)	81.6	(28.7)	(60.6)	(86.1)	(5.5)	(47.4)	(198.5)
<b>Cash Before Required Distributions</b>	<b>\$43.3</b>	<b>\$89.2</b>	<b>\$51.5</b>	<b>\$18.9</b>	<b>\$13.2</b>	<b>\$(17.9)</b>	<b>\$63.7</b>	<b>\$34.9</b>	<b>\$(25.6)</b>	<b>\$(111.8)</b>	<b>\$(117.2)</b>	<b>\$(164.7)</b>	<b>\$(164.7)</b>
Accumulated Property Tax Distributions	(29.8)	(55.4)	(24.0)	(22.7)	(23.7)	(38.6)	(86.5)	(82.2)	(27.1)	(26.5)	(28.5)	(19.7)	(19.7)
<b>Cash Net of Distributions</b>	<b>\$13.5</b>	<b>\$33.8</b>	<b>\$27.4</b>	<b>\$(3.8)</b>	<b>\$(10.5)</b>	<b>\$(56.5)</b>	<b>\$(22.8)</b>	<b>\$(47.2)</b>	<b>\$(52.7)</b>	<b>\$(138.2)</b>	<b>\$(145.7)</b>	<b>\$(184.4)</b>	<b>\$(184.4)</b>
<b>Memo:</b>													
Accumulated Deferrals	(119.3)	(112.4)	(112.8)	(113.5)	(113.9)	(114.4)	(115.0)	(115.5)	(116.0)	(116.6)	(117.1)	(117.6)	(117.6)
Refunding Bond Proceeds in Escrow	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7	51.7
Reimbursements Owed to Other funds	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd	tbd

**EXHIBIT H**

PREPETITION PROJECTED REVENUES, EXPENDITURES, OPERATING  
SURPLUSES, LEGACY OBLIGATIONS & DEFICITS THROUGH FISCAL YEAR 2017

**PROJECTED REVENUES, EXPENDITURES, OPERATING  
SURPLUSES, LEGACY OBLIGATIONS & DEFICITS THROUGH FISCAL YEAR 2017**

(\$ in millions)

	FISCAL YEAR ENDED ACTUAL					PRELIMINARY FORECAST					5-YEAR TOTAL
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
<b>Revenues</b>											
Municipal Income Tax	\$276.5	\$240.8	\$216.5	\$228.3	\$233.0	\$238.7	\$243.4	\$247.3	\$249.0	\$250.7	\$1,229.1
State Revenue Sharing	249.6	266.6	263.6	239.3	173.3	182.8	184.3	186.1	187.9	189.5	930.4
Wagering Taxes	180.4	173.0	183.3	176.9	181.4	173.0	170.0	168.3	170.0	171.7	853.0
Sales & Charges for Services	191.3	166.7	154.1	155.0	145.4	120.4	124.8	119.4	118.2	117.0	599.7
Property Taxes	155.2	163.7	143.0	182.7	147.8	134.9	118.4	110.2	105.7	100.8	570.0
Utility Users & Other Taxes	73.0	71.5	64.8	64.8	57.1	54.8	47.2	40.9	40.9	41.3	225.0
Other Revenue	156.9	142.7	134.2	152.4	125.5	93.4	75.6	55.8	55.8	55.9	336.4
General Fund Reimbursements	34.7	55.7	47.6	32.3	47.6	31.2	30.3	30.3	30.3	30.3	152.2
Transfers in (UTGO Millage & Non-General Fund POCs)	80.1	82.5	83.8	85.1	85.8	92.8	89.0	87.9	83.8	84.4	438.0
<b>Total Revenues</b>	1,397.7	1,363.3	1,291.0	1,316.8	1,196.9	1,121.9	1,082.8	1,046.2	1,041.5	1,041.4	5,333.8
<b>Expenditures</b>											
Salaries/Overtime/Fringe	(509.9)	(506.6)	(466.4)	(454.8)	(431.5)	(357.3)	(341.5)	(341.9)	(346.4)	(352.5)	(1,739.7)
Health Benefits – Active	(49.9)	(54.4)	(70.8)	(64.6)	(54.3)	(43.1)	(51.2)	(54.0)	(57.4)	(61.0)	(266.7)
Other Operating Expenses	(551.2)	(464.3)	(427.5)	(368.2)	(371.3)	(291.6)	(292.9)	(288.2)	(295.9)	(301.5)	(1,470.2)
Operating Expenditures	(1,111.1)	(1,025.3)	(964.7)	(887.5)	(857.1)	(692.0)	(685.7)	(684.1)	(699.7)	(715.0)	(3,476.6)
<b>Net Operating Surplus</b>	286.7	338.0	326.3	429.2	339.8	429.9	397.2	362.0	341.8	326.3	1,857.2
Debt Service (LTGO & UTGO)	(133.8)	(177.6)	(135.9)	(137.3)	(135.6)	(141.4)	(135.9)	(124.4)	(119.4)	(96.1)	(617.2)
POC – Principal & Interest	(29.8)	(25.1)	(28.1)	(38.9)	(39.0)	(55.4)	(61.0)	(63.2)	(65.4)	(67.6)	(312.6)
POC Swaps	(45.3)	(49.9)	(50.7)	(50.7)	(50.7)	(50.6)	(50.6)	(50.6)	(50.6)	(50.6)	(253.1)
Pension Contributions	(76.3)	(65.7)	(50.8)	(119.5)	(86.1)	(78.3)	(199.5)	(233.1)	(258.9)	(285.9)	(1,055.8)
Health Benefits – Retiree	(129.3)	(143.7)	(132.3)	(139.7)	(150.1)	(151.6)	(140.7)	(151.1)	(161.6)	(172.0)	(776.9)
Legacy Expenditures	(414.6)	(462.0)	(397.9)	(486.1)	(461.6)	(477.3)	(587.6)	(622.4)	(655.9)	(672.3)	(3,015.6)
<b>Deficit (excl. Financing Proceeds)</b>	(127.9)	(124.1)	(71.7)	(56.9)	(121.8)	(47.4)	(190.5)	(260.4)	(314.1)	(346.0)	(1,158.4)
Financing Proceeds	75.0	-	250.0	-	-	137.0	-	-	-	-	137.0
<b>Total Surplus (deficit)</b>	\$(52.9)	\$(124.1)	\$178.3	\$(56.9)	\$(121.8)	\$89.6	\$(190.5)	\$(260.4)	\$(314.1)	\$(346.0)	\$(1,021.4)
Accumulated Unrestricted General Fund Deficit	\$(219.2)	\$(331.9)	\$(155.7)	\$(196.6)	\$(326.6)	\$(237.0)	\$(427.5)	\$(687.9)	\$(1,002.0)	\$(1,348.0)	

**\*Note:** The above projections were prepared based solely on the City's levels of operating expenses and capital expenditures as of the Petition Date and do not account for (i) increases in expenditures necessary to restore City services to adequate levels, (ii) additional investment by the City in services, assets or infrastructure or (iii) any changes to legacy liabilities.



**EXHIBIT I**

TEN-YEAR SUMMARY OF RESTRUCTURING INITIATIVES

**City of Detroit**  
Ten-Year Plan of Adjustment  
Restructuring and Reinvestment Initiatives

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**City of Detroit**  
Ten-Year Plan of Adjustment  
Restructuring and Reinvestment Initiatives - Consolidated

**City of Detroit**
**Ten-Year Plan of Adjustment  
Restructuring and Reinvestment Initiatives  
Consolidated - General Fund  
(\$ in millions)**

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenue												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	2.2	12.6	15.0	18.3	18.6	18.9	19.2	19.4	19.8	20.1	164.3
3.	b. Collection of Past Due	1.5	4.9	5.7	2.5	-	-	-	-	-	-	14.7
4.	Pricing/Fees	0.4	10.0	15.5	16.8	21.5	23.2	27.3	26.8	30.9	31.8	204.1
5.	Grant Revenue	3.1	40.6	8.3	11.5	12.2	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	74.9
6.	Other	(0.1)	3.9	3.9	4.0	3.9	4.0	(0.1)	(0.1)	(0.1)	-	19.2
7.	Total Revenue	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
Expenditures												
8.	Permanent Labor	(5.1)	(26.5)	(23.4)	(23.2)	(18.7)	(16.4)	(18.1)	(16.8)	(18.0)	(18.0)	(184.2)
9.	Professional & Contract Services	(0.8)	0.2	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.2	2.4
10.	Labor Costs / Service Contracts	(5.9)	(26.2)	(22.8)	(22.6)	(18.3)	(16.1)	(17.7)	(16.5)	(17.8)	(17.8)	(181.8)
11.	Active Benefits	(2.2)	(11.1)	(11.5)	(13.0)	(11.3)	(10.4)	(11.1)	(10.7)	(11.2)	(11.4)	(103.9)
12.	Training	(0.3)	(7.2)	(9.0)	(6.2)	(5.3)	(5.1)	(5.0)	(5.1)	(5.2)	(4.9)	(53.3)
13.	Materials and Supplies	(2.0)	(6.6)	(11.5)	(10.2)	(8.3)	(8.8)	(9.4)	(9.6)	(10.1)	(10.6)	(87.1)
14.	Utilities	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.6)
15.	Purchased services	(2.4)	(99.2)	(100.3)	(100.6)	(100.1)	(100.6)	(0.1)	(0.6)	(0.2)	(0.7)	(504.7)
16.	Risk management/insurance	0.0	2.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	50.7
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In/Out (General Fund)	0.4	(4.4)	(0.5)	2.3	2.7	3.5	3.5	3.1	3.6	3.6	17.7
19.	Grant related expenses	(1.2)	(15.6)	(3.5)	-	-	-	-	-	-	-	(20.3)
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	0.1	2.5	2.7	2.7	2.8	2.8	2.8	2.9	3.0	3.1	25.4
22.	Total Operating Expenditures	(13.8)	(166.1)	(150.6)	(141.8)	(132.0)	(128.8)	(31.3)	(30.7)	(32.1)	(32.9)	(859.9)
23.	Total Operating Surplus (Deficit)	\$ (6.6)	\$ (94.1)	\$ (102.2)	\$ (88.8)	\$ (75.8)	\$ (82.9)	\$ 14.9	\$ 15.4	\$ 18.5	\$ 18.9	\$ (382.8)
Reorganization/Investment												
24.	Technology Infrastructure	(3.1)	(54.4)	(29.2)	(12.2)	(10.1)	(9.9)	(8.2)	(8.8)	(8.8)	(7.5)	(152.3)
25.	Capital Expenditures	(7.1)	(50.5)	(32.7)	(29.5)	(24.6)	(22.8)	(18.8)	(18.4)	(18.1)	(18.1)	(240.5)
26.	Other Infrastructure	(17.8)	(28.0)	(22.3)	(19.1)	(16.4)	(15.7)	(15.8)	(15.2)	(13.7)	(13.4)	(177.4)
27.	Reorganization Costs	(3.2)	(18.3)	(6.6)	(0.5)	(1.2)	(1.0)	(2.7)	(2.0)	(1.2)	(1.0)	(37.7)
28.	Total Reorganization/Investment	(31.2)	(151.2)	(90.8)	(61.3)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(608.0)
29.	Total Surplus (Deficit)	\$ (37.9)	\$ (245.2)	\$ (193.0)	\$ (150.1)	\$ (128.2)	\$ (132.3)	\$ (30.6)	\$ (29.0)	\$ (23.3)	\$ (21.1)	\$ (990.7)
30.	Incremental Headcount (FTE)	455	584	622	708	715	676	666	652	656	658	658

**City of Detroit**  
Ten-Year Plan of Adjustment  
Restructuring and Reinvestment Initiatives - Consolidated by Department

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Consolidated by Department**
**Revenues**
*(\$ in millions)*

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Finance/Budget	2.7	7.9	8.4	8.7	6.2	6.2	6.3	6.3	6.3	6.3	65.4
Fire	2.0	8.1	6.6	18.3	19.0	6.7	6.6	6.6	6.6	6.6	87.0
General Services	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	-	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	2.5
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	-	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	4.4
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-	-	-
Police	-	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	32.6
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-	-
Ombudsperson	-	-	-	-	-	-	-	-	-	-	-
<b>JUDICIAL AGENCY</b>											
36th District Court	-	5.8	8.2	8.5	8.7	9.0	9.2	9.5	9.8	10.1	78.8
<b>ENTERPRISE AGENCIES</b>											
Airport	-	-	-	-	-	-	-	-	-	-	-
Buildings and Safety	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7
DDOT - Transportation	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4
Municipal Parking	-	5.6	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	60.3
<b>OTHER</b>											
Blight	3.0	44.3	13.0	4.0	4.0	4.0	-	-	-	-	72.3
<b>TOTAL</b>	\$ 7.2	\$ 72.0	\$ 48.3	\$ 53.0	\$ 56.2	\$ 45.8	\$ 46.2	\$ 46.1	\$ 50.6	\$ 51.8	\$ 477.2

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Consolidated by Department**

**Operating Expenditures**

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	(0.1)
Finance/Budget	(1.1)	(5.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)	(29.1)
Fire	(2.9)	(11.9)	(6.3)	(7.9)	(0.9)	2.2	0.5	2.8	2.0	3.3	(19.1)
General Services	(2.5)	(9.3)	(14.3)	(14.4)	(14.6)	(14.8)	(14.9)	(15.0)	(15.2)	(15.3)	(130.3)
Human Resources	(0.0)	(2.0)	(3.1)	(3.1)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(28.2)
Labor Relations	(0.0)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(6.8)
Human Rights / Board of Ethics	-	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(5.4)
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	4.0
Mayor's Office	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)
Planning & Development	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
Police	(2.2)	(15.2)	(18.5)	(11.5)	(10.0)	(9.4)	(9.5)	(9.5)	(9.3)	(9.7)	(104.9)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
Recreation	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)
Vital Records (Health & Wellness)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.8)
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(3.9)
Board of Zoning Appeals	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
City Clerk	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7
City Council	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	3.9
Election Commission	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Ombudsperson	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(9.0)
<b>JUDICIAL AGENCY</b>											
36th District Court	1.2	2.4	2.8	2.8	2.9	3.0	3.1	3.1	3.2	3.3	27.8
<b>ENTERPRISE AGENCIES</b>											
Airport	-	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(6.6)
Buildings and Safety	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7	18.4
DDOT - Transportation	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)	(36.1)
Municipal Parking	(0.1)	(0.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(1.0)
<b>OTHER</b>											
Blight	(3.2)	(113.6)	(103.5)	(100.0)	(100.0)	(100.0)	-	-	-	-	(520.3)
<b>TOTAL</b>	\$ (13.8)	\$ (166.1)	\$ (150.6)	\$ (141.8)	\$ (132.0)	\$ (128.8)	\$ (31.3)	\$ (30.7)	\$ (32.1)	\$ (32.9)	\$ (859.9)



**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Consolidated by Department**

**Technology Infrastructure**

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ (0.5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0.5)
Finance/Budget	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)	(94.8)
Fire	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.8)	(0.4)	(0.2)	(0.2)	(3.5)
General Services	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.3)
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	(0.1)	-	-	-	-	-	-	-	-	(0.1)
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	(0.5)	-	-	-	-	-	-	-	-	-	(0.5)
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.8)
Police	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(38.4)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	(0.12)	(0.02)	(0.02)	(0.02)	(0.02)	(0.12)	(0.02)	(0.02)	(0.02)	(0.4)
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	(0.05)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.2)
Election Commission	(0.03)	-	-	-	-	-	-	-	-	-	(0.0)
Ombudsperson	-	(3.00)	(0.54)	(0.55)	(0.56)	(0.57)	(0.58)	(0.59)	(0.61)	(0.62)	(7.6)
<b>JUDICIAL AGENCY</b>											
36th District Court	-	(1.60)	(0.80)	(0.40)	(0.40)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(4.2)
<b>ENTERPRISE AGENCIES</b>											
Airport	-	(0.01)	-	-	-	-	-	-	-	-	(0.0)
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-
Municipal Parking	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>											
Blight	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ (3.1)</b>	<b>\$ (54.4)</b>	<b>\$ (29.2)</b>	<b>\$ (12.2)</b>	<b>\$ (10.1)</b>	<b>\$ (9.9)</b>	<b>\$ (8.2)</b>	<b>\$ (8.8)</b>	<b>\$ (8.8)</b>	<b>\$ (7.5)</b>	<b>\$ (152.3)</b>

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Consolidated by Department**

**Capital Expenditures**

*(\$ in millions)*

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Finance/Budget	-	-	-	-	-	-	-	-	-	-	-
Fire	(3.1)	(11.9)	(8.9)	(10.5)	(5.8)	(12.7)	(4.8)	(5.6)	(5.5)	(5.5)	(74.3)
General Services	(1.7)	(8.5)	(5.7)	(4.2)	(4.5)	(4.3)	(4.3)	(4.5)	(4.4)	(4.4)	(46.4)
Human Resources	-	-	(1.0)	-	-	-	-	-	-	-	(1.0)
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-	-	-
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-	-	-
Police	(1.4)	(12.0)	(6.0)	(0.1)	(0.5)	(0.2)	(3.3)	(3.1)	(3.0)	(3.0)	(32.7)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.5)
Vital Records (Health & Wellness)	-	(5.1)	-	-	-	-	-	-	-	-	(5.1)
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(3.3)
Ombudsperson	-	-	-	-	-	-	-	-	-	-	-
<b>JUDICIAL AGENCY</b>											
36th District Court	-	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(5.0)
<b>ENTERPRISE AGENCIES</b>											
Airport	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	(20.7)
Buildings and Safety	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
DDOT - Transportation	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)
Municipal Parking	-	(0.7)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.0)
<b>OTHER</b>											
Blight	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ (7.1)	\$ (50.5)	\$ (32.7)	\$ (29.5)	\$ (24.6)	\$ (22.8)	\$ (18.8)	\$ (18.4)	\$ (18.1)	\$ (18.1)	\$ (240.5)

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Consolidated by Department**

**Other Infrastructure**

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Finance/Budget	-	-	-	-	-	-	-	-	-	-	-
Fire	(6.2)	(11.7)	(9.0)	(5.9)	(5.7)	(4.9)	(5.1)	(4.5)	(3.0)	(2.7)	(58.6)
General Services	(2.1)	(4.2)	(3.1)	(3.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(16.1)
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-	-	-
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-	-	-
Police	(9.5)	(11.7)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(101.3)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-	-
Ombudsperson	-	-	-	-	-	-	-	-	-	-	-
<b>JUDICIAL AGENCY</b>											
36th District Court	-	-	-	-	-	-	-	-	-	-	-
<b>ENTERPRISE AGENCIES</b>											
Airport	-	-	-	-	-	-	-	-	-	-	-
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-
Municipal Parking	-	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.4)
<b>OTHER</b>											
Blight	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ (17.8)	\$ (28.0)	\$ (22.3)	\$ (19.1)	\$ (16.4)	\$ (15.7)	\$ (15.8)	\$ (15.2)	\$ (13.7)	\$ (13.4)	\$ (177.4)

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Consolidated by Department**

**Reorganization Costs**

(\$ in millions)

	For the Fiscal Year Ended										10-Year Total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>EXECUTIVE AGENCIES</b>											
Administrative Hearings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Finance/Budget	(2.4)	(7.9)	(4.0)	(0.2)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.6)	(19.6)
Fire	(0.3)	-	-	-	-	-	-	-	-	-	(0.3)
General Services	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
Human Resources	-	(1.4)	(1.0)	-	-	-	-	-	-	-	(2.4)
Labor Relations	-	-	-	-	-	-	-	-	-	-	-
Human Rights / Board of Ethics	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	-	(0.1)	-	-	-	-	-	-	-	-	(0.1)
Mayor's Office	-	-	-	-	-	-	-	-	-	-	-
Planning & Development	(0.6)	(6.8)	(0.8)	-	-	-	(1.0)	(1.0)	-	-	(10.2)
Police	-	(0.6)	(0.4)	-	-	-	-	-	-	-	(1.0)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-	-
<b>LEGISLATIVE AGENCIES</b>											
Auditor General / Inspector General	-	-	-	-	-	-	-	-	-	-	-
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-	-	-
City Council	-	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-	-
Ombudsperson	-	-	-	-	-	-	-	-	-	-	-
<b>JUDICIAL AGENCY</b>											
36th District Court	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(3.7)
<b>ENTERPRISE AGENCIES</b>											
Airport	-	-	-	-	-	-	-	-	-	-	-
Buildings and Safety	-	-	-	-	-	-	-	-	-	-	-
DDOT - Transportation	-	-	-	-	-	-	-	-	-	-	-
Municipal Parking	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>											
Blight	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ (3.2)	\$ (18.3)	\$ (6.6)	\$ (0.5)	\$ (1.2)	\$ (1.0)	\$ (2.7)	\$ (2.0)	\$ (1.2)	\$ (1.0)	\$ (37.7)

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Consolidated by Department**
**Surplus / (Deficit)**
*(\$ in millions)*

	For the Fiscal Year Ended										10-Year
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
EXECUTIVE AGENCIES											
Administrative Hearings	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.6)
Finance/Budget	(2.5)	(40.3)	(16.7)	(4.1)	(2.6)	(2.8)	(1.5)	(2.3)	(3.2)	(2.1)	(78.2)
Fire	(10.5)	(28.6)	(17.7)	(6.2)	6.5	(8.9)	(3.6)	(1.1)	(0.1)	1.4	(68.7)
General Services	(5.2)	(20.2)	(21.0)	(19.6)	(17.5)	(17.5)	(17.6)	(18.0)	(18.0)	(18.2)	(172.9)
Human Resources	(0.0)	(3.9)	(5.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)	(3.5)	(3.5)	(32.9)
Labor Relations	(0.0)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(6.8)
Human Rights / Board of Ethics	-	(0.5)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(3.0)
Human Services	-	-	-	-	-	-	-	-	-	-	-
Law	(0.5)	1.5	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7	7.8
Mayor's Office	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)
Planning & Development	(1.0)	(8.5)	(1.8)	(1.0)	(1.0)	(1.0)	(2.1)	(2.1)	(1.1)	(1.1)	(20.6)
Police	(14.0)	(48.1)	(41.6)	(20.2)	(19.1)	(18.1)	(21.3)	(21.1)	(20.9)	(21.2)	(245.6)
Public Lighting	-	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
Recreation	(0.9)	(8.9)	(3.1)	(3.3)	(3.1)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(39.8)
Vital Records (Health & Wellness)	(0.3)	(5.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(6.9)
LEGISLATIVE AGENCIES											
Auditor General / Inspector General	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.6)	(0.5)	(0.5)	(0.5)	(4.2)
Board of Zoning Appeals	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
City Clerk	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7
City Council	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	3.8
Election Commission	0.0	0.1	(0.3)	(0.6)	(0.2)	0.0	(0.5)	(0.5)	(0.5)	(0.5)	(2.9)
Ombudsperson	-	(3.6)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(16.6)
JUDICIAL AGENCY											
36th District Court	1.2	4.6	9.3	10.1	10.4	10.9	11.3	11.6	12.0	12.4	93.8
ENTERPRISE AGENCIES											
Airport	-	(1.3)	(5.7)	(8.5)	(8.2)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(27.3)
Buildings and Safety	0.5	(4.5)	(0.3)	2.5	2.9	3.7	3.8	3.3	3.8	3.8	19.7
DDOT - Transportation	(2.6)	(10.8)	(2.8)	(4.8)	(1.7)	0.9	5.1	4.9	8.5	8.5	5.1
Municipal Parking	(0.1)	4.1	6.6	6.6	6.6	6.5	6.5	6.5	6.5	6.4	55.9
OTHER											
Blight	(0.2)	(69.3)	(90.5)	(96.0)	(96.0)	(96.0)	-	-	-	-	(447.9)
TOTAL	\$ (37.9)	\$ (245.2)	\$ (193.0)	\$ (150.1)	\$ (128.2)	\$ (132.3)	\$ (30.6)	\$ (29.0)	\$ (23.3)	\$ (21.1)	\$ (990.7)

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Consolidated by Department**
**Incremental Headcount**

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>EXECUTIVE AGENCIES</b>										
Administrative Hearings	-	-	-	-	-	-	-	-	-	-
Finance/Budget	42	120	121	121	112	112	112	112	112	112
Fire	161	97	84	182	193	165	153	135	129	117
General Services	112	112	112	112	112	112	112	112	112	112
Human Resources	4	19	22	22	22	22	22	22	22	22
Labor Relations	2	3	11	11	11	11	11	11	11	11
Human Rights / Board of Ethics	-	6	6	6	6	6	6	6	6	6
Human Services	-	-	-	-	-	-	-	-	-	-
Law	-	9	17	17	17	17	17	17	17	17
Mayor's Office	31	31	31	31	31	31	31	31	31	31
Planning & Development	16	(32)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)
Police	125	250	250	175	162	149	149	149	149	149
Public Lighting	-	-	-	-	-	-	-	-	-	-
Public Works (Solid Waste)	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Vital Records (Health & Wellness)	-	-	-	-	-	-	-	-	-	-
<b>LEGISLATIVE AGENCIES</b>										
Auditor General / Inspector General	-	4	4	4	4	4	4	4	4	4
Board of Zoning Appeals	-	-	-	-	-	-	-	-	-	-
City Clerk	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
City Council	-	-	-	-	-	-	-	-	-	-
Election Commission	-	-	-	-	-	-	-	-	-	-
Ombudsperson	-	13	20	20	20	20	20	20	20	20
<b>JUDICIAL AGENCY</b>										
36th District Court	(41)	(56)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)
<b>ENTERPRISE AGENCIES</b>										
Airport	-	4	4	4	4	4	4	4	4	4
Buildings and Safety	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
DDOT - Transportation	-	-	50	113	131	133	134	138	149	163
Municipal Parking	1	7	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
<b>OTHER</b>										
Blight	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>455</b>	<b>584</b>	<b>622</b>	<b>708</b>	<b>715</b>	<b>676</b>	<b>666</b>	<b>652</b>	<b>656</b>	<b>658</b>

**City of Detroit**  
Ten-Year Plan of Adjustment  
Executive Agencies - Department Detail

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Executive Agencies**
**Department of Administrative Hearings (DAH)**
*(\$ in millions)*

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
<b>Revenues</b>												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>												
8.	Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11.	Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12.	Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	<b>Total Operating Expenditures</b>	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
23.	<b>Total Operating Surplus (Deficit)</b>	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
<b>Reorganization / Investment</b>												
24.	Technology Infrastructure	-	(0.5)	-	-	-	-	-	-	-	-	(0.5)
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	<b>Total Reorganization / Investment</b>	-	(0.5)	-	-	-	-	-	-	-	-	(0.5)
29.	<b>Total Surplus (Deficit)</b>	\$ -	\$ (0.5)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.6)
30.	<b>Incremental Headcount (FTE)</b>	-	-	-	-	-	-	-	-	-	-	-



# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Department of Administrative Hearings (DAH)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<u>-</u>	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<u>(0.1)</u>	
23. <b>Total Operating Surplus (Deficit)</b>	<u>(0.1)</u>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.5)	Investment in case tracking system
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<u>\$(0.5)</u>	
29. <b>Total Surplus (Deficit)</b>	<u>\$(0.6)</u>	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Executive Agencies**
**Finance Department (Finance)**
*(\$ in millions)*

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
<b>Revenues</b>												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2.	a. Increased Collection Rate	1.2	4.9	4.9	5.2	5.2	5.2	5.2	5.2	5.2	5.2	47.5
3.	b. Collection of Past Due	1.5	3.0	3.0	2.5	-	-	-	-	-	-	10.0
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	0.5	1.0	1.0	1.0	1.1	1.1	1.1	1.1	7.9
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	<b>Total Revenues</b>	<b>2.7</b>	<b>7.9</b>	<b>8.4</b>	<b>8.7</b>	<b>6.2</b>	<b>6.2</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>65.4</b>
<b>Expenditures</b>												
8.	Permanent Labor	(0.7)	(5.5)	(6.3)	(6.5)	(6.7)	(6.8)	(7.0)	(7.1)	(7.2)	(7.4)	(61.2)
9.	Professional & Contract Services	(0.0)	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	7.6
10.	Labor Costs / Service Contracts	(0.7)	(4.8)	(5.5)	(5.6)	(5.8)	(6.0)	(6.1)	(6.2)	(6.4)	(6.5)	(53.6)
11.	Active Benefits	(0.3)	(2.5)	(2.8)	(2.9)	(3.0)	(3.1)	(3.1)	(3.2)	(3.3)	(3.3)	(27.5)
12.	Training	(0.0)	(0.5)	(0.9)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(5.9)
13.	Materials and Supplies	(0.0)	2.0	2.0	2.0	5.0	5.0	5.0	5.0	5.0	5.0	35.8
14.	Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
15.	Purchased services	-	-	0.5	0.5	0.7	0.5	0.7	0.5	0.7	0.5	4.4
16.	Risk management / insurance	-	-	3.0	3.0	2.5	2.5	2.0	2.0	1.5	1.5	18.0
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	(0.1)	-	-	-	-	-	-	-	-	-	(0.1)
22.	<b>Total Operating Expenditures</b>	<b>(1.1)</b>	<b>(5.8)</b>	<b>(3.8)</b>	<b>(3.8)</b>	<b>(1.3)</b>	<b>(1.8)</b>	<b>(2.2)</b>	<b>(2.7)</b>	<b>(3.1)</b>	<b>(3.6)</b>	<b>(29.1)</b>
23.	<b>Total Operating Surplus (Deficit)</b>	<b>1.6</b>	<b>2.1</b>	<b>4.6</b>	<b>4.9</b>	<b>5.0</b>	<b>4.5</b>	<b>4.1</b>	<b>3.6</b>	<b>3.2</b>	<b>2.7</b>	<b>36.3</b>
<b>Reorganization / Investment</b>												
24.	Technology Infrastructure	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)	(94.8)
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	(2.4)	(7.9)	(4.0)	(0.2)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.6)	(19.6)
28.	<b>Total Reorganization / Investment</b>	<b>(4.1)</b>	<b>(42.5)</b>	<b>(21.3)</b>	<b>(9.0)</b>	<b>(7.6)</b>	<b>(7.3)</b>	<b>(5.6)</b>	<b>(5.9)</b>	<b>(6.4)</b>	<b>(4.8)</b>	<b>(114.5)</b>
29.	<b>Total Surplus (Deficit)</b>	<b>\$ (2.5)</b>	<b>\$ (40.3)</b>	<b>\$ (16.7)</b>	<b>\$ (4.1)</b>	<b>\$ (2.6)</b>	<b>\$ (2.8)</b>	<b>\$ (1.5)</b>	<b>\$ (2.3)</b>	<b>\$ (3.2)</b>	<b>\$ (2.1)</b>	<b>\$ (78.2)</b>
30.	<b>Incremental Headcount (FTE)</b>	<b>42</b>	<b>120</b>	<b>121</b>	<b>121</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Finance Department (Finance)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	47.5	Incremental collections primarily related to Income Tax non-filer project and Income Tax Task Force (\$30.6MM); incremental revenue from Treasury related to additional staffing for collection activities (\$13.5MM), additional Treasury collections related to the hiring of a third-party collection agency (\$3.4MM)
3. b. Collection of Past Due	10.0	Collection of past due income tax receivables, net of 3rd party collection fees
4. Pricing / Fees	-	
5. Grant Revenue	7.9	Additional grant related revenue from establishment of a Grants administration function
6. Other	-	
7. <b>Total Revenues</b>	<b>65.4</b>	
<b>Expenditures</b>		
8. Permanent Labor	(61.2)	FTE increases - Grants (27), Treasury (25), ITS (15), Accounting and Finance Admin. (14), Risk Management and Workers' Compensation (13), Assessing (6), Income Tax (7) and Purchasing (5)
9. Professional & Contract Services	7.6	Reduction to income tax contractual services subsequent to implementation of CityTax software solution
10. Labor Costs / Service Contracts	(53.6)	
11. Active Benefits	(27.5)	Benefits at 45.0% of Permanent Labor costs
12. Training	(5.9)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	35.8	Purchase savings generated from process related enhancements, consolidation of vendors, and other Purchasing Division restructuring initiatives
14. Utilities	(0.2)	Grant related
15. Purchased services	4.4	Savings related to phasing out of third party accounting related projects
16. Risk management / insurance	18.0	Estimated savings related to a improved risk management function and workers' compensation claim process
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	(0.1)	
22. <b>Total Operating Expenditures</b>	<b>(29.1)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>36.3</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(94.8)	Incremental IT costs are primarily related to new ERP system (\$29.0MM), hardware upgrades (\$12.7MM), Data Center Back-up (\$10.9MM), software upgrades (\$10.4MM), implementation of CityTax (\$5.6MM), installation of a document management system (\$5.4MM), other infrastructure (\$4.2MM), enhanced security system (\$3.8MM), and Workbrain upgrades (\$3.6MM)
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	(19.6)	Primarily related to Assessing Division Corrective Action Plan (\$15.5M) and Treasury restructuring project
28. <b>Total Reorganization / Investment</b>	<b>(114.5)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (78.2)</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>112</b>	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Fire Department (DFD)**

(\$ in millions)

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.	a. Increased Collection Rate		0.9		3.6		3.6		3.6		3.6		3.6		3.6		3.7		3.7		33.7	
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-		-	
4.	Pricing / Fees		-		0.9		0.9		0.9		0.9		0.9		0.9		0.9		0.9		8.2	
5.	Grant Revenue		1.1		3.5		2.0		13.7		14.4		2.0		2.0		2.0		2.0		44.8	
6.	Other		-		0.1		0.1		0.1		0.1		-		-		-		-		0.4	
7.	Total Revenues		2.0		8.1		6.6		18.3		19.0		6.7		6.6		6.6		6.6		87.0	
Expenditures																						
8.	Permanent Labor		(1.7)		(5.8)		(2.5)		(4.2)		0.1		2.2		0.9		2.6		2.1		(3.5)	
9.	Professional & Contract Services		(0.1)		-		-		-		-		-		-		-		-		(0.1)	
10.	Labor Costs / Service Contracts		(1.9)		(5.8)		(2.5)		(4.2)		0.1		2.2		0.9		2.6		2.1		(3.6)	
11.	Active Benefits		(0.8)		(1.9)		(0.0)		(2.1)		(0.3)		0.6		0.1		0.8		0.6		(1.9)	
12.	Training		(0.3)		(4.1)		(3.7)		(1.6)		(0.7)		(0.6)		(0.5)		(0.6)		(0.7)		(13.6)	
13.	Materials and Supplies		-		-		-		-		-		-		-		-		-		-	
14.	Utilities		-		-		-		-		-		-		-		-		-		-	
15.	Purchased services		-		-		-		-		-		-		-		-		-		-	
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-		-	
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-		-	
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-		-		-	
19.	Grant related expenses		-		-		-		-		-		-		-		-		-		-	
20.	Maintenance		-		-		-		-		-		-		-		-		-		-	
21.	All Other		-		-		-		-		-		-		-		-		-		-	
22.	Total Operating Expenditures		(2.9)		(11.9)		(6.3)		(7.9)		(0.9)		2.2		0.5		2.8		2.0		(19.1)	
23.	Total Operating Surplus (Deficit)		(1.0)		(3.7)		0.3		10.5		18.1		8.9		7.0		9.4		8.6		67.9	
Reorganization / Investment																						
24.	Technology Infrastructure		-		(1.3)		(0.2)		(0.2)		(0.2)		(0.2)		(0.8)		(0.4)		(0.2)		(3.5)	
25.	Capital Expenditures		(3.1)		(11.9)		(8.9)		(10.5)		(5.8)		(12.7)		(4.8)		(5.6)		(5.5)		(74.3)	
26.	Other Infrastructure (Fleet)		(6.2)		(11.7)		(9.0)		(5.9)		(5.7)		(4.9)		(5.1)		(4.5)		(3.0)		(58.6)	
27.	Reorganization Costs		(0.3)		-		-		-		-		-		-		-		-		(0.3)	
28.	Total Reorganization / Investment		(9.6)		(24.9)		(18.1)		(16.6)		(11.6)		(17.8)		(10.6)		(10.5)		(8.6)		(136.6)	
29.	Total Surplus (Deficit)	\$	(10.5)	\$	(28.6)	\$	(17.7)	\$	(6.2)	\$	6.5	\$	(8.9)	\$	(3.6)	\$	(1.1)	\$	(0.1)	\$	(68.7)	
30.	Incremental Headcount (FTE)		161		97		84		182		193		165		153		135		129		117	

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Fire Department (DFD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	33.7	Increased collections from additional EMS and fleet personnel (\$26.8MM) and increased Fire Marshall personnel (\$6.9MM)
3. b. Collection of Past Due	-	
4. Pricing / Fees	8.2	Includes fire recovery billing for false alarms, vehicle fires, vehicle accidents
5. Grant Revenue	44.8	Assumes ability to receive SAFER grant funding in FY '17 and FY '18 and continued access to \$2.0MM annually from FEMA grants for equipment related training
6. Other	0.4	Sale of closed facilities
7. <b>Total Revenue</b>	<b>87.0</b>	
<b>Expenditures</b>		
8. Permanent Labor	(3.5)	Labor estimate includes ideal staffing levels while taking into account attrition, efficiencies, reductions in overtime, multifunctioning department EMT / SAFER grant requirements
9. Professional & Contract Services	(0.1)	
10. Labor Costs / Service Contracts	(3.6)	
11. Active Benefits	(1.9)	Increased headcount and overtime assumptions
12. Training	(13.6)	Training cost for all civilian department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program; Cross-training for uniform personnel (Medical First Responders and Fire Fighting)
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>(19.1)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>67.9</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(3.5)	Incremental costs for Records Management System
25. Capital Expenditures	(74.3)	Repair and maintenance of existing facilities (\$34.3MM), 7 new firehouses totaling (\$21.0MM) and fleet equipment, turnout gear and breathing units replacement programs (\$19.0MM)
26. Other Infrastructure (Fleet)	(58.6)	Implementation of apparatus (fleet) replacement program of approximately 17 vehicles per year as well as preventative maintenance program
27. Reorganization Costs	(0.3)	
28. <b>Total Reorganization / Investment</b>	<b>(136.6)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (68.7)</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>117</b>	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**General Services Department (GSD)**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	1.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	20.3
Expenditures												
8.	Permanent Labor	(0.7)	(2.3)	(4.4)	(4.5)	(4.7)	(4.8)	(4.9)	(5.0)	(5.1)	(5.2)	(41.6)
9.	Professional & Contract Services	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.4)
10.	Labor Costs / Service Contracts	(0.9)	(2.7)	(4.7)	(4.8)	(4.9)	(5.0)	(5.1)	(5.2)	(5.3)	(5.4)	(44.0)
11.	Active Benefits	(0.3)	(1.1)	(2.0)	(2.0)	(2.1)	(2.2)	(2.2)	(2.2)	(2.3)	(2.3)	(18.7)
12.	Training	-	(0.3)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(4.9)
13.	Materials and Supplies	(1.2)	(5.5)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(65.1)
14.	Utilities	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(2.4)
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	4.1
22.	Total Operating Expenditures	(2.5)	(9.3)	(14.3)	(14.4)	(14.6)	(14.8)	(14.9)	(15.0)	(15.2)	(15.3)	(130.3)
23.	Total Operating Surplus (Deficit)	(1.4)	(7.2)	(12.1)	(12.3)	(12.5)	(12.6)	(12.8)	(12.9)	(13.1)	(13.2)	(110.0)
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	(1.7)	(8.5)	(5.7)	(4.2)	(4.5)	(4.3)	(4.3)	(4.5)	(4.4)	(4.4)	(46.4)
26.	Other Infrastructure (Fleet)	(2.1)	(4.2)	(3.1)	(3.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(16.1)
27.	Reorganization Costs	-	(0.4)	-	-	-	-	-	-	-	-	(0.4)
28.	Total Reorganization / Investment	(3.8)	(13.1)	(8.9)	(7.3)	(5.1)	(4.9)	(4.9)	(5.1)	(5.0)	(5.0)	(62.9)
29.	Total Surplus (Deficit)	\$ (5.2)	\$ (20.2)	\$ (21.0)	\$ (19.6)	\$ (17.5)	\$ (17.5)	\$ (17.6)	\$ (18.0)	\$ (18.0)	\$ (18.2)	\$ (172.9)
30.	Incremental Headcount (FTE)	112	112	112	112	112	112	112	112	112	112	112

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### General Services Department (GSD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	20.3	Street fund reimbursement of additional employees and expenses
6. Other	-	
7. <b>Total Revenues</b>	<b>20.3</b>	
<b>Expenditures</b>		
8. Permanent Labor	(41.6)	Additional employees to reach standard level of service delivery. Assumes Solid Waste and Custodial Services privatization to enhance service and / or reduce cost beginning Q4 FY '14. Assumes no additional outsourcing being evaluated for all divisions.
9. Professional & Contract Services	(2.4)	Increased professional and contract services to achieve standard level of services
10. Labor Costs / Service Contracts	(44.0)	
11. Active Benefits	(18.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(4.9)	Training cost for all GSD employees - \$2k per EE through FY '16, \$1.5k thereafter
13. Materials and Supplies	(65.1)	Additional materials and supplies required to achieve required level of service; i.e. Building supplies and expenses (\$1.0MM), fleet maintenance supplies and expenses (excluding solid waste) (\$4.3MM); support additional building and grounds maintenance. requirements (\$1.7MM); increased fuel cost / usage (\$0.4MM)
14. Utilities	(2.4)	
15. Purchased services	-	
16. Risk management / insurance	0.7	Reduction of long term absences with improved risk management practices
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	4.1	
22. <b>Total Operating Expenditures</b>	<b>(130.3)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>(110.0)</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(46.4)	Facility improvements repairs / upgrades (\$27.7MM) and additional facility space consolidation (\$18.7MM)
26. Other Infrastructure (Fleet)	(16.1)	Replacement / refresh of vehicles (\$6MM) and equipment and upgrade parks (\$10MM)
27. Reorganization Costs	(0.4)	
28. <b>Total Reorganization / Investment</b>	<b>(62.9)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (172.9)</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>112</b>	

**City of Detroit**

**10-Year Plan of Adjustment  
Restructuring / Reinvestment Initiatives  
Human Resources Department**  
(\$ in millions)

For the Fiscal Year Ended												10-Year					
2014201520162017201820192020202120222023												Total					
Revenues																	
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.	a. Increased Collection Rate		-		-		-		-		-		-		-		-
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-
4.	Pricing / Fees		-		-		-		-		-		-		-		-
5.	Grant Revenue		-		-		-		-		-		-		-		-
6.	Other		-		-		-		-		-		-		-		-
7.	Total Revenues		-		-		-		-		-		-		-		-
Expenditures																	
8.	Permanent Labor		(0.0)		(0.9)		(1.3)		(1.4)		(1.4)		(1.5)		(1.5)		(1.5)
9.	Professional & Contract Services		-		-		-		-		-		-		-		-
10.	Labor Costs / Service Contracts		(0.0)		(0.9)		(1.3)		(1.4)		(1.4)		(1.5)		(1.5)		(1.5)
11.	Active Benefits		(0.0)		(0.4)		(0.6)		(0.6)		(0.6)		(0.7)		(0.7)		(0.7)
12.	Training		-		(0.4)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)
13.	Materials and Supplies		-		(0.2)		(0.3)		(0.3)		(0.3)		(0.3)		(0.3)		(0.3)
14.	Utilities		-		-		-		-		-		-		-		-
15.	Purchased services		-		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)
16.	Risk management / insurance		-		-		-		-		-		-		-		-
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-
19.	Grant related expenses		-		-		-		-		-		-		-		-
20.	Maintenance		-		-		-		-		-		-		-		-
21.	All Other		-		-		-		-		-		-		-		-
22.	Total Operating Expenditures		(0.0)		(2.0)		(3.1)		(3.1)		(3.2)		(3.2)		(3.3)		(3.2)
23.	Total Operating Surplus (Deficit)		(0.0)		(2.0)		(3.1)		(3.1)		(3.2)		(3.2)		(3.3)		(3.2)
Reorganization / Investment																	
24.	Technology Infrastructure		-		(0.5)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)
25.	Capital Expenditures		-		-		(1.0)		-		-		-		-		-
26.	Other Infrastructure		-		-		-		-		-		-		-		-
27.	Reorganization Costs		-		(1.4)		(1.0)		-		-		-		-		-
28.	Total Reorganization / Investment		-		(1.9)		(2.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)
29.	Total Surplus (Deficit)	\$	(0.0)	\$	(3.9)	\$	(5.2)	\$	(3.2)	\$	(3.3)	\$	(3.3)	\$	(3.4)	\$	(3.2)
30.	Incremental Headcount (FTE)		4		19		22		22		22		22		22		22



## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Human Resources Department (HR)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(12.5)	FTE increases - Administration (1), Records (2), Central Services (2), Employee Services (3), Recruitment (7), Career Development (5), and Testing (2). FTE increases primarily focused on establishing a functioning recruitment, and selection and training function
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(12.5)	
11. Active Benefits	(5.6)	Benefits at 45.0% of Permanent Labor costs
12. Training	(6.6)	Training cost for all HR employees - \$2.0k per employee through FY '16, \$1.5k thereafter and also includes \$600k annual City-wide HR training
13. Materials and Supplies	(2.6)	Estimated training and test development materials and supplies
14. Utilities	-	
15. Purchased services	(0.9)	Estimated cost for recruitment advertising budget
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(28.2)	
23. <b>Total Operating Surplus (Deficit)</b>	(28.2)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(1.3)	Learning center one-time IT costs and related maintenance
25. Capital Expenditures	(1.0)	Estimated capital for training location (\$1.0MM)
26. Other Infrastructure	-	
27. Reorganization Costs	(2.4)	Cultural Change Agent engagement, and job description / classification and market compensation study
28. <b>Total Reorganization / Investment</b>	(4.7)	
29. <b>Total Surplus (Deficit)</b>	\$ (32.9)	
30. <b>Incremental Headcount (FTE)</b>	22.0	

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Human Resources Department - Labor Relations Division (LR)

(\$ in millions)

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.	a. Increased Collection Rate		-		-		-		-		-		-		-		-		-		-	
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-		-	
4.	Pricing / Fees		-		-		-		-		-		-		-		-		-		-	
5.	Grant Revenue		-		-		-		-		-		-		-		-		-		-	
6.	Other		-		-		-		-		-		-		-		-		-		-	
7.	Total Revenues		-		-		-		-		-		-		-		-		-		-	
Expenditures																						
8.	Permanent Labor		(0.0)		(0.1)		(0.4)		(0.4)		(0.4)		(0.4)		(0.5)		(0.5)		(0.5)		(3.7)	
9.	Professional & Contract Services		-		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.9)	
10.	Labor Costs / Service Contracts		(0.0)		(0.2)		(0.5)		(0.5)		(0.5)		(0.5)		(0.6)		(0.6)		(0.6)		(4.6)	
11.	Active Benefits		(0.0)		(0.1)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)		(1.7)	
12.	Training		-		(0.0)		(0.1)		(0.1)		(0.1)		(0.0)		(0.0)		(0.0)		(0.0)		(0.5)	
13.	Materials and Supplies		-		-		-		-		-		-		-		-		-		-	
14.	Utilities		-		-		-		-		-		-		-		-		-		-	
15.	Purchased services		-		-		-		-		-		-		-		-		-		-	
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-		-	
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-		-	
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-		-		-	
19.	Grant related expenses		-		-		-		-		-		-		-		-		-		-	
20.	Maintenance		-		-		-		-		-		-		-		-		-		-	
21.	All Other		-		-		-		-		-		-		-		-		-		-	
22.	Total Operating Expenditures		(0.0)		(0.3)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(6.8)	
23.	Total Operating Surplus (Deficit)		(0.0)		(0.3)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(0.8)		(6.8)	
Reorganization / Investment																						
24.	Technology Infrastructure		-		-		-		-		-		-		-		-		-		-	
25.	Capital Expenditures		-		-		-		-		-		-		-		-		-		-	
26.	Other Infrastructure		-		-		-		-		-		-		-		-		-		-	
27.	Reorganization Costs		-		-		-		-		-		-		-		-		-		-	
28.	Total Reorganization / Investment		-		-		-		-		-		-		-		-		-		-	
29.	Total Surplus (Deficit)	\$	(0.0)	\$	(0.3)	\$	(0.8)	\$	(0.8)	\$	(0.8)	\$	(0.8)	\$	(0.8)	\$	(0.8)	\$	(0.8)	\$	(6.8)	
30.	Incremental Headcount (FTE)		2		3		11		11		11		11		11		11		11		11	

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Human Resources Department - Labor Relations Division (LR)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(3.7)	Addition of 11 employees for labor relations and benefits functions. FTE increase primarily relates to establishing proper oversight, monitoring, and compliance with union contracts
9. Professional & Contract Services	(0.9)	
10. Labor Costs / Service Contracts	(4.6)	
11. Active Benefits	(1.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.5)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(6.8)	
23. <b>Total Operating Surplus (Deficit)</b>	(6.8)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	-	
29. <b>Total Surplus (Deficit)</b>	\$ (6.8)	
30. <b>Incremental Headcount (FTE)</b>	11	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Human Rights / Board of Ethics Department (Human Rights)**

(\$ in millions)

For the Fiscal Year Ended												10-Year							
2014201520162017201820192020202120222023												Total							
Revenues																			
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
2.	a. Increased Collection Rate		-		-		0.2		0.2		0.3		0.3		0.3		0.4	0.4	2.5
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-	-	-
4.	Pricing / Fees		-		-		-		-		-		-		-		-	-	-
5.	Grant Revenue		-		-		-		-		-		-		-		-	-	-
6.	Other		-		-		-		-		-		-		-		-	-	-
7.	Total Revenues		-		-		0.2		0.2		0.3		0.3		0.3		0.4	0.4	2.5
Expenditures																			
8.	Permanent Labor		-		(0.3)		(0.3)		(0.3)		(0.3)		(0.4)		(0.4)		(0.4)	(0.4)	(3.1)
9.	Professional & Contract Services		-		-		-		-		-		-		-		-	-	-
10.	Labor Costs / Service Contracts		-		(0.3)		(0.3)		(0.3)		(0.3)		(0.4)		(0.4)		(0.4)	(0.4)	(3.1)
11.	Active Benefits		-		(0.1)		(0.1)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)	(0.2)	(1.4)
12.	Training		-		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)	(0.1)	(0.9)
13.	Materials and Supplies		-		-		-		-		-		-		-		-	-	-
14.	Utilities		-		-		-		-		-		-		-		-	-	-
15.	Purchased services		-		-		-		-		-		-		-		-	-	-
16.	Risk management / insurance		-		-		-		-		-		-		-		-	-	-
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-	-	-
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-	-	-
19.	Grant related expenses		-		-		-		-		-		-		-		-	-	-
20.	Maintenance		-		-		-		-		-		-		-		-	-	-
21.	All Other		-		-		-		-		-		-		-		-	-	-
22.	Total Operating Expenditures		-		(0.4)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)	(0.7)	(5.4)
23.	Total Operating Surplus (Deficit)		-		(0.4)		(0.4)		(0.4)		(0.3)		(0.3)		(0.3)		(0.2)	(0.3)	(2.9)
Reorganization / Investment																			
24.	Technology Infrastructure		-		(0.1)		-		-		-		-		-		-	-	(0.1)
25.	Capital Expenditures		-		-		-		-		-		-		-		-	-	-
26.	Other Infrastructure		-		-		-		-		-		-		-		-	-	-
27.	Reorganization Costs		-		-		-		-		-		-		-		-	-	-
28.	Total Reorganization / Investment		-		(0.1)		-		-		-		-		-		-	-	(0.1)
29.	Total Surplus (Deficit)	\$	-	\$	(0.5)	\$	(0.4)	\$	(0.4)	\$	(0.3)	\$	(0.3)	\$	(0.3)	\$	(0.2)	(0.3)	(3.0)
30.	Incremental Headcount (FTE)		-		6		6		6		6		6		6		6	6	6

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Human Rights / Board of Ethics Department (Human Rights)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	2.5	Increased fees from Detroit based businesses
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<b>2.5</b>	
<b>Expenditures</b>		
8. Permanent Labor	(3.1)	Addition of 6 employees to ensure compliance from various parties with City's ethics and human rights policies
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(3.1)	
11. Active Benefits	(1.4)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.9)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program; Includes \$100.0k annually for City-wide ethics training
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>(5.4)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>(2.9)</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.1)	One time IT costs
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<b>(0.1)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (3.0)</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>6</b>	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Law Department (Law)**

(\$ in millions)

For the Fiscal Year Ended												10-Year						
2014201520162017201820192020202120222023												Total						
Revenues																		
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
2.	a. Increased Collection Rate		-		-		0.6		0.6		0.6		0.6		0.6		0.6	4.4
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-	-
4.	Pricing / Fees		-		-		-		-		-		-		-		-	-
5.	Grant Revenue		-		-		-		-		-		-		-		-	-
6.	Other		-		-		-		-		-		-		-		-	-
7.	Total Revenues		-		-		0.6		0.6		0.6		0.6		0.6		0.6	4.4
Expenditures																		
8.	Permanent Labor		-		(0.7)		(1.5)		(1.5)		(1.5)		(1.6)		(1.6)		(1.7)	(13.4)
9.	Professional & Contract Services		-		-		-		-		-		-		-		-	-
10.	Labor Costs / Service Contracts		-		(0.7)		(1.5)		(1.5)		(1.5)		(1.6)		(1.6)		(1.7)	(13.4)
11.	Active Benefits		-		(0.3)		(0.7)		(0.7)		(0.7)		(0.7)		(0.7)		(0.8)	(6.0)
12.	Training		-		(0.1)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)		(0.2)	(1.4)
13.	Materials and Supplies		-		-		-		-		-		-		-		-	-
14.	Utilities		-		-		-		-		-		-		-		-	-
15.	Purchased services		-		0.8		0.8		0.8		0.8		0.8		0.8		0.8	6.8
16.	Risk management / insurance		-		2.0		2.0		2.0		2.0		2.0		2.0		2.0	18.0
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-	-
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-	-
19.	Grant related expenses		-		-		-		-		-		-		-		-	-
20.	Maintenance		-		-		-		-		-		-		-		-	-
21.	All Other		-		-		-		-		-		-		-		-	-
22.	Total Operating Expenditures		-		1.6		0.4		0.4		0.3		0.3		0.2		0.2	4.0
23.	Total Operating Surplus (Deficit)		-		1.6		1.0		1.0		0.9		0.9		0.8		0.7	8.4
Reorganization / Investment																		
24.	Technology Infrastructure	(0.5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.5)
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.1)
28.	Total Reorganization / Investment	(0.5)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.6)
29.	Total Surplus (Deficit)	\$	(0.5)	\$	1.5	\$	1.0	\$	1.0	\$	0.9	\$	0.9	\$	0.8	\$	0.7	7.8
30.	Incremental Headcount (FTE)	-	9	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Law Department (Law)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	4.4	Assumes annual improvement to collections due to additional internal legal labor resources
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<b>4.4</b>	
<b>Expenditures</b>		
8. Permanent Labor	(13.4)	17 additional employees primarily dedicated to aggressively pursuing receivable collection efforts and to more rigorously defend City against certain legal actions
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(13.4)	
11. Active Benefits	(6.0)	Benefits at 45.0% of Permanent Labor costs
12. Training	(1.4)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	6.8	Assumes \$750.0k annual reduction in outside legal costs due to additional internal labor resources
16. Risk management / insurance	18.0	Assumes \$2.0MM annual reduction in lawsuit settlements as a result of additional internal labor resources
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>4.0</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>8.4</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.5)	Purchase of City Law IT application
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	(0.1)	Implementation cost of City Law IT application
28. <b>Total Reorganization / Investment</b>	<b>(0.6)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ 7.8</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>17</b>	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Mayor's Office**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	(0.8)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(13.3)
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	(0.8)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(13.3)
11.	Active Benefits	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(6.1)
12.	Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.7)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	1.8	1.8	1.8	1.9	1.9	2.0	2.0	2.1	2.1	17.4
22.	Total Operating Expenditures	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)
23.	Total Operating Surplus (Deficit)	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(2.1)
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29.	Total Surplus (Deficit)	\$ (1.3)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	(2.1)
30.	Incremental Headcount (FTE)	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0



# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Mayor's Office

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(13.3)	Additional personnel in new Mayor's team for Neighborhoods and Lean Process Improvement
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(13.3)	
11. Active Benefits	(6.1)	Benefits at 45.0% of Permanent Labor
12. Training	(0.7)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	0.6	Reduction in Personnel Service Contractors on Mayor's staff
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	17.4	City-wide savings impact resulting from additional personnel in new Mayor's team for Neighborhoods and Lean Process Improvement
22. <b>Total Operating Expenditures</b>	(2.1)	
23. <b>Total Operating Surplus (Deficit)</b>	(2.1)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	-	
29. <b>Total Surplus (Deficit)</b>	\$ (2.1)	
30. <b>Incremental Headcount (FTE)</b>	31.0	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Planning and Development Department (PDD)**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	(0.3)	(0.8)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(7.3)
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	(0.3)	(0.8)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(7.3)
11.	Active Benefits	(0.1)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(3.3)
12.	Training	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.0)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.9
22.	Total Operating Expenditures	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
23.	Total Operating Surplus (Deficit)	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(9.6)
Reorganization / Investment												
24.	Technology Infrastructure	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.8)
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	(0.6)	(6.8)	(0.8)	-	-	-	(1.0)	(1.0)	-	-	(10.2)
28.	Total Reorganization / Investment	(0.6)	(7.3)	(0.9)	(0.0)	(0.0)	(0.0)	(1.0)	(1.0)	(0.0)	(0.0)	(11.0)
29.	Total Surplus (Deficit)	\$ (1.0)	\$ (8.5)	\$ (1.8)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (2.1)	\$ (2.1)	\$ (1.1)	\$ (1.1)	\$ (20.6)
30.	Incremental Headcount (FTE)	16	(32)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Planning and Development Department (PDD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(7.3)	Hire City planning and other labor resources, transfer of personnel from City Council to PDD, efficiency improvements from grants management consolidation, and service delivery changes, and privatization of Real Estate, development (portion), neighborhood support (portion), and housing (portion) divisions
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(7.3)	
11. Active Benefits	(3.3)	Benefits at 45.0% of Permanent Labor costs
12. Training	(1.0)	Training cost for all department employees - \$2.0k per employee through FY 15 (starting Jan-15)' & '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	1.9	Savings due to PDD moving facilities from Cadillac Tower to CAYMC
22. <b>Total Operating Expenditures</b>	(9.6)	
23. <b>Total Operating Surplus (Deficit)</b>	(9.6)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.8)	IT infrastructure investment
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	(10.2)	Update master plan and zoning ordinance, develop investment strategy (\$4.7MM), surge resources (accounting staff / consultants) (\$1.9MM), service / delivery model change (\$2.2MM) and PDD facility consolidation (\$1.4MM)
28. <b>Total Reorganization / Investment</b>	(11.0)	
29. <b>Total Surplus (Deficit)</b>	\$ (20.6)	
30. <b>Incremental Headcount (FTE)</b>	(34)	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Police Department (DPD)**

(\$ in millions)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
<b>Revenues</b>											
1. Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2. a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3. b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4. Pricing / Fees	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	18.0
5. Grant Revenue	-	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	14.6
6. Other	-	-	-	-	-	-	-	-	-	-	-
7. <b>Total Revenues</b>	-	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	32.6
<b>Expenditures</b>											
8. Permanent Labor	(1.5)	(8.8)	(9.4)	(5.9)	(5.1)	(4.4)	(4.5)	(4.6)	(4.7)	(4.8)	(53.5)
9. Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10. Labor Costs / Service Contracts	(1.5)	(8.8)	(9.4)	(5.9)	(5.1)	(4.4)	(4.5)	(4.6)	(4.7)	(4.8)	(53.5)
11. Active Benefits	(0.6)	(3.6)	(3.8)	(2.4)	(2.0)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(21.7)
12. Training	-	(0.5)	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(5.1)
13. Materials and Supplies	(0.1)	(1.3)	(3.6)	(1.6)	(1.6)	(1.6)	(1.8)	(1.5)	(1.5)	(1.6)	(16.2)
14. Utilities	-	-	-	-	-	-	-	-	-	-	-
15. Purchased services	(0.1)	(1.3)	(1.2)	(1.4)	(1.2)	(1.4)	(1.2)	(1.4)	(1.2)	(1.4)	(11.8)
16. Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17. Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18. Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19. Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20. Maintenance	-	-	-	-	-	-	-	-	-	-	-
21. All Other	-	0.2	0.3	0.3	0.4	0.4	0.3	0.5	0.5	0.5	3.5
22. <b>Total Operating Expenditures</b>	(2.2)	(15.2)	(18.5)	(11.5)	(10.0)	(9.4)	(9.5)	(9.5)	(9.3)	(9.7)	(104.9)
23. <b>Total Operating Surplus (Deficit)</b>	(2.2)	(11.6)	(14.9)	(7.9)	(6.4)	(5.7)	(5.9)	(5.8)	(5.7)	(6.0)	(72.2)
<b>Reorganization / Investment</b>											
24. Technology Infrastructure	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(38.4)
25. Capital Expenditures	(1.4)	(12.0)	(6.0)	(0.1)	(0.5)	(0.2)	(3.3)	(3.1)	(3.0)	(3.0)	(32.7)
26. Other Infrastructure (Fleet)	(9.5)	(11.7)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(101.3)
27. Reorganization Costs	-	(0.6)	(0.4)	-	-	-	-	-	-	-	(1.0)
28. <b>Total Reorganization / Investment</b>	(11.8)	(36.5)	(26.7)	(12.3)	(12.7)	(12.3)	(15.4)	(15.3)	(15.2)	(15.2)	(173.4)
29. <b>Total Surplus (Deficit)</b>	\$ (14.0)	\$ (48.1)	\$ (41.6)	\$ (20.2)	\$ (19.1)	\$ (18.1)	\$ (21.3)	\$ (21.1)	\$ (20.9)	\$ (21.2)	\$ (245.6)
30. <b>Incremental Headcount (FTE)</b>	125	250	250	175	162	149	149	149	149	149	149

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Police Department (DPD)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	18.0	Increased collections from false alarm calls, new cost recovery, and adoption of State Motor Vehicle Code for greater capture of moving violation fees
5. Grant Revenue	14.6	Anticipated additional grant revenue through identification of new Federal, State, Foundation or other grants
6. Other	-	
7. <b>Total Revenue</b>	<b>32.6</b>	
<b>Expenditures</b>		
8. Permanent Labor	(53.5)	Increased labor cost associated with hiring of 250 civilian positions and redeployment of uniform personnel. Civilianization costs offset by savings due to attrition of senior uniform personnel and hiring of less experienced uniform personnel (\$17.6MM in total savings). Reduction of civilians through efficiency gains following implementation of fully integrated public safety IT system
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(53.5)	
11. Active Benefits	(21.7)	Benefits at 40.5% of Permanent Labor costs (civilians)
12. Training	(5.1)	Training cost for all DPD civilian employees - \$2.0k per EE through FY '16, \$1.5k thereafter
13. Materials and Supplies	(16.2)	Increased replacement cost of tasers / cartridges (\$5.2MM), vests (\$3.1MM), body cameras (\$1.9MM) and other misc. spend (\$6.0MM)
14. Utilities	-	
15. Purchased services	(11.8)	Purchase of Shot-Spotter "Flex Services" (\$1.1MM annually, beginning FY15) Promotional exams (\$250k every two years) and animal control security (\$70k annually)
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	3.5	Savings from facility lease terminations (\$10.5MM), partially offset by annual costs associated with new facilities (\$4.6MM), increased helicopter maintenance (\$2.3MM) and citizen patrol/reserve costs (\$0.2MM).
22. <b>Total Operating Expenditures</b>	<b>(104.9)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>(72.2)</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(38.4)	Primarily related to replacement of prep / handheld radios (\$22.0MM), implementation of fully integrated Public Safety IT system (\$13.8MM) and other IT infrastructure (\$2.5MM)
25. Capital Expenditures	(32.7)	Department-wide improvements / projects (\$16.5MM), build-out of new precincts and training facility (\$9.0MM), and other precinct/other facility improvements (\$7.2MM)
26. Other Infrastructure (Fleet)	(101.3)	Includes fleet vehicle replacement cycle of 3.5 years
27. Reorganization Costs	(1.0)	IT temporary positions to assist with implementation of new fully integrated public safety IT system
28. <b>Total Reorganization/Investment</b>	<b>(173.4)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (245.6)</b>	

30. Incremental Headcount (FTE)

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**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Executive Agencies**

**Department of Public Works (DPW) - General Fund**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11.	Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12.	Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	Total Operating Expenditures	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
23.	Total Operating Surplus (Deficit)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29.	Total Surplus (Deficit)	\$ -	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.3)
30.	Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Department of Public Works (DPW) - General Fund

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(0.3)	
23. <b>Total Operating Surplus (Deficit)</b>	(0.3)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure (Fleet)	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	-	
29. <b>Total Surplus (Deficit)</b>	\$ (0.3)	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Executive Agencies**
**Recreation**
*(\$ in millions)*

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.	a. Increased Collection Rate		-		-		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.5	
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-		-	
4.	Pricing / Fees		-		-		-		-		-		-		-		-		-		-	
5.	Grant Revenue		-		-		-		-		-		-		-		-		-		-	
6.	Other		-		-		-		-		-		-		-		-		-		-	
7.	Total Revenues		-		-		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.5	
Expenditures																						
8.	Permanent Labor		-		-		-		-		-		-		-		-		-		-	
9.	Professional & Contract Services		-		-		-		-		-		-		-		-		-		-	
10.	Labor Costs / Service Contracts		-		-		-		-		-		-		-		-		-		-	
11.	Active Benefits		-		-		-		-		-		-		-		-		-		-	
12.	Training		-		(0.0)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.8)	
13.	Materials and Supplies		-		-		-		-		-		-		-		-		-		-	
14.	Utilities		-		-		-		-		-		-		-		-		-		-	
15.	Purchased services		-		-		-		-		-		-		-		-		-		-	
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-		-	
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-		-	
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-		-		-	
19.	Grant related expenses		-		-		-		-		-		-		-		-		-		-	
20.	Maintenance		-		-		-		-		-		-		-		-		-		-	
21.	All Other		-		-		-		-		-		-		-		-		-		-	
22.	Total Operating Expenditures		-		(0.0)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.8)	
23.	Total Operating Surplus (Deficit)		-		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.3)	
Reorganization / Investment																						
24.	Technology Infrastructure		-		-		-		-		-		-		-		-		-		-	
25.	Capital Expenditures		(0.9)		(8.9)		(3.1)		(3.3)		(3.0)		(4.0)		(4.3)		(4.0)		(4.0)		(39.5)	
26.	Other Infrastructure		-		-		-		-		-		-		-		-		-		-	
27.	Reorganization Costs		-		-		-		-		-		-		-		-		-		-	
28.	Total Reorganization / Investment		(0.9)		(8.9)		(3.1)		(3.3)		(3.0)		(4.0)		(4.3)		(4.0)		(4.0)		(39.5)	
29.	Total Surplus (Deficit)	\$	(0.9)	\$	(8.9)	\$	(3.1)	\$	(3.3)	\$	(3.1)	\$	(4.0)	\$	(4.3)	\$	(4.0)	\$	(4.0)	\$	(39.8)	
30.	Incremental Headcount (FTE)		-		-		-		-		-		-		-		-		-		-	



# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Recreation

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	0.5	Increase collection rates due to full implementation of online registration and collection system and improvements to Hart Plaza
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<u>0.5</u>	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.8)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<u>(0.8)</u>	
23. <b>Total Operating Surplus (Deficit)</b>	<u>(0.3)</u>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(39.5)	Park and recreation facility improvements and upgrades (\$34.5MM) and emergency repairs required for recreation centers (\$5.0MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<u>(39.5)</u>	
29. <b>Total Surplus (Deficit)</b>	<u>\$ (39.8)</u>	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Executive Agencies**
**Department of Health & Wellness Promotion (DHWP)**
*(\$ in millions)*

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11.	Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12.	Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.7)
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	Total Operating Expenditures	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.8)
23.	Total Operating Surplus (Deficit)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.8)
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	(5.1)	-	-	-	-	-	-	-	-	(5.1)
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	(5.1)	-	-	-	-	-	-	-	-	(5.1)
29.	Total Surplus (Deficit)	\$ (0.3)	\$ (5.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (6.9)
30.	Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Executive Agencies

#### Department of Health & Wellness Promotion (DHWP)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(1.7)	Public Health Record management and storage fees
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(1.8)	
23. <b>Total Operating Surplus (Deficit)</b>	(1.8)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(5.1)	Herman Kiefer demolition costs
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	(5.1)	
29. <b>Total Surplus (Deficit)</b>	\$ (6.9)	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**  
Ten-Year Plan of Adjustment  
Legislative Agencies - Department Detail

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**Auditor General (AG) and Inspector General (IG)**

(\$ in millions)

For the Fiscal Year Ended												10-Year			
2014201520162017201820192020202120222023												Total			
Revenues															
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.	a. Increased Collection Rate		-		-		-		-		-		-		-
3.	b. Collection of Past Due		-		-		-		-		-		-		-
4.	Pricing / Fees		-		-		-		-		-		-		-
5.	Grant Revenue		-		-		-		-		-		-		-
6.	Other		-		-		-		-		-		-		-
7.	Total Revenues		-		-		-		-		-		-		-
Expenditures															
8.	Permanent Labor		-		(0.2)		(0.3)		(0.3)		(0.3)		(0.3)		(2.5)
9.	Professional & Contract Services		-		-		-		-		-		-		-
10.	Labor Costs / Service Contracts		-		(0.2)		(0.3)		(0.3)		(0.3)		(0.3)		(2.5)
11.	Active Benefits		-		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(1.1)
12.	Training		-		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.3)
13.	Materials and Supplies		-		-		-		-		-		-		-
14.	Utilities		-		-		-		-		-		-		-
15.	Purchased services		-		-		-		-		-		-		-
16.	Risk management / insurance		-		-		-		-		-		-		-
17.	Contributions to non EP funds		-		-		-		-		-		-		-
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-
19.	Grant related expenses		-		-		-		-		-		-		-
20.	Maintenance		-		-		-		-		-		-		-
21.	All Other		-		-		-		-		-		-		-
22.	Total Operating Expenditures		-		(0.3)		(0.4)		(0.4)		(0.4)		(0.5)		(3.9)
23.	Total Operating Surplus (Deficit)		-		(0.3)		(0.4)		(0.4)		(0.4)		(0.5)		(3.9)
Reorganization / Investment															
24.	Technology Infrastructure		-		(0.1)		(0.0)		(0.0)		(0.0)		(0.0)		(0.4)
25.	Capital Expenditures		-		-		-		-		-		-		-
26.	Other Infrastructure		-		-		-		-		-		-		-
27.	Reorganization Costs		-		-		-		-		-		-		-
28.	Total Reorganization / Investment		-		(0.1)		(0.0)		(0.0)		(0.0)		(0.0)		(0.4)
29.	Total Surplus (Deficit)	\$	-	\$	(0.4)	\$	(0.4)	\$	(0.4)	\$	(0.5)	\$	(0.6)	\$	(4.2)
30.	Incremental Headcount (FTE)		-		4		4		4		4		4		4

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Legislative Agencies

#### Auditor General (AG) and Inspector General (IG)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(2.5)	Addition of 4 employees to fill current vacancies and increase the frequency of the City's financial and operational audits
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(2.5)	
11. Active Benefits	(1.1)	Benefits at 45.0% of salary and wages
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(3.9)	
23. <b>Total Operating Surplus (Deficit)</b>	(3.9)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.4)	Electronic work-papers and incremental hardware / software investment
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	(0.4)	
29. <b>Total Surplus (Deficit)</b>	\$ (4.2)	
30. <b>Incremental Headcount (FTE)</b>	4	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**Board of Zoning Appeals (BZA)**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	-	-	-	-	-	-	-	-	-	-	-
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-
11.	Active Benefits	-	-	-	-	-	-	-	-	-	-	-
12.	Training	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	Total Operating Expenditures	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
23.	Total Operating Surplus (Deficit)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29.	Total Surplus (Deficit)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.2)
30.	Incremental Headcount (FTE)	-	-	-	-	-	-	-	-	-	-	-

**City of Detroit****Ten-Year Plan of Adjustment****Restructuring and Reinvestment Initiatives - Legislative Agencies****Board of Zoning Appeals (BZA)**

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	(0.2)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(0.2)	
23. <b>Total Operating Surplus (Deficit)</b>	(0.2)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	-	
29. <b>Total Surplus (Deficit)</b>	\$ (0.2)	
30. <b>Incremental Headcount (FTE)</b>	-	



**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**City Clerk**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	-	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.5
9.	Professional & Contract Services	(0.0)	(0.0)	-	-	-	-	-	-	-	-	(0.1)
10.	Labor Costs / Service Contracts	(0.0)	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.4
11.	Active Benefits	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
12.	Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)
13.	Materials and Supplies	(0.3)	(0.6)	(0.3)	-	-	-	-	-	-	-	(1.2)
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	Total Operating Expenditures	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7
23.	Total Operating Surplus (Deficit)	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	-	-	-	-	-	-	-	-	-	-
29.	Total Surplus (Deficit)	\$ (0.3)	\$ (0.4)	\$ (0.1)	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.7
30.	Incremental Headcount (FTE)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Legislative Agencies

City Clerk

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	1.5	Headcount reduction through efficiency improvements, incremental costs associated with Blight remediation assumed to be funded by Blight Initiative, Hardest Hit funds, and other grants
9. Professional & Contract Services	(0.1)	
10. Labor Costs / Service Contracts	1.4	
11. Active Benefits	0.7	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.2)	Training cost for all department employees - \$2.0k per EE through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	(1.2)	Increased materials and supplies costs related to incremental costs associated with Blight remediation notifications and City Council hearings
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	0.7	
23. <b>Total Operating Surplus (Deficit)</b>	0.7	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	-	
29. <b>Total Surplus (Deficit)</b>	\$ 0.7	
30. <b>Incremental Headcount (FTE)</b>	(3)	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**City Council**

(\$ in millions)

		For the Fiscal Year Ended										10-Year	
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues													
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.	a. Increased Collection Rate		-		-		-		-		-		-
3.	b. Collection of Past Due		-		-		-		-		-		-
4.	Pricing / Fees		-		-		-		-		-		-
5.	Grant Revenue		-		-		-		-		-		-
6.	Other		-		-		-		-		-		-
7. Total Revenues			-		-		-		-		-		-
Expenditures													
8.	Permanent Labor		-		-		-		-		-		-
9.	Professional & Contract Services		0.0		0.4		0.4		0.4		0.4		3.9
10.	Labor Costs / Service Contracts		0.0		0.4		0.4		0.4		0.4		3.9
11.	Active Benefits		-		-		-		-		-		-
12.	Training		-		-		-		-		-		-
13.	Materials and Supplies		-		-		-		-		-		-
14.	Utilities		-		-		-		-		-		-
15.	Purchased services		-		-		-		-		-		-
16.	Risk management / insurance		-		-		-		-		-		-
17.	Contributions to non EP funds		-		-		-		-		-		-
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-
19.	Grant related expenses		-		-		-		-		-		-
20.	Maintenance		-		-		-		-		-		-
21.	All Other		-		-		-		-		-		-
22. Total Operating Expenditures			0.0		0.4		0.4		0.4		0.4		3.9
23. Total Operating Surplus (Deficit)			0.0		0.4		0.4		0.4		0.4		3.9
Reorganization / Investment													
24.	Technology Infrastructure		-		(0.1)		(0.0)		(0.0)		(0.0)		(0.2)
25.	Capital Expenditures		-		-		-		-		-		-
26.	Other Infrastructure		-		-		-		-		-		-
27.	Reorganization Costs		-		-		-		-		-		-
28. Total Reorganization / Investment			-		(0.1)		(0.0)		(0.0)		(0.0)		(0.2)
29. Total Surplus (Deficit)		\$	0.0	\$	0.4	\$	0.4	\$	0.4	\$	0.4	\$	3.8
30. Incremental Headcount (FTE)			-		-		-		-		-		-

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Legislative Agencies

#### City Council

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	3.9	Savings due to transfer of 6 contractors from CPC / HDAB to PDD
10. Labor Costs / Service Contracts	3.9	
11. Active Benefits	-	
12. Training	-	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	3.9	
23. <b>Total Operating Surplus (Deficit)</b>	3.9	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.2)	Assumed \$50K in FY 15 for hardware improvements and annual \$15K increase from current run-rates
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	(0.2)	
29. <b>Total Surplus (Deficit)</b>	\$ 3.8	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**Department of Elections (Elections)**

(\$ in millions)

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.	a. Increased Collection Rate		-		-		-		-		-		-		-		-		-		-	
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-		-	
4.	Pricing / Fees		-		-		-		-		-		-		-		-		-		-	
5.	Grant Revenue		-		-		-		-		-		-		-		-		-		-	
6.	Other		-		-		-		-		-		-		-		-		-		-	
7.	Total Revenues		-		-		-		-		-		-		-		-		-		-	
Expenditures																						
8.	Permanent Labor		-		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.4	
9.	Professional & Contract Services		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.4	
10.	Labor Costs / Service Contracts		0.0		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.8	
11.	Active Benefits		-		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.2	
12.	Training		-		(0.0)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.6)	
13.	Materials and Supplies		-		-		-		-		-		-		-		-		-		-	
14.	Utilities		-		-		-		-		-		-		-		-		-		-	
15.	Purchased services		-		-		-		-		-		-		-		-		-		-	
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-		-	
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-		-	
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-		-		-	
19.	Grant related expenses		-		-		-		-		-		-		-		-		-		-	
20.	Maintenance		-		-		-		-		-		-		-		-		-		-	
21.	All Other		-		-		-		-		-		-		-		-		-		-	
22.	Total Operating Expenditures		0.0		0.1		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.4	
23.	Total Operating Surplus (Deficit)		0.0		0.1		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.4	
Reorganization / Investment																						
24.	Technology Infrastructure		(0.0)		-		-		-		-		-		-		-		-		(0.0)	
25.	Capital Expenditures		-		-		(0.4)		(0.6)		(0.3)		-		(0.5)		(0.5)		(0.5)		(3.3)	
26.	Other Infrastructure		-		-		-		-		-		-		-		-		-		-	
27.	Reorganization Costs		-		-		-		-		-		-		-		-		-		-	
28.	Total Reorganization / Investment		(0.0)		-		(0.4)		(0.6)		(0.3)		-		(0.5)		(0.5)		(0.5)		(3.3)	
29.	Total Surplus (Deficit)	\$	0.0	\$	0.1	\$	(0.3)	\$	(0.6)	\$	(0.2)	\$	0.0	\$	(0.5)	\$	(0.5)	\$	(0.5)	\$	(2.9)	
30.	Incremental Headcount (FTE)		-		-		-		-		-		-		-		-		-		-	

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Legislative Agencies

#### Department of Elections (Elections)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	0.4	Reduction due to elimination of employee with higher salary
9. Professional & Contract Services	0.4	Reduction due to elimination of 50% of poll workers / ballot counters related to technology investment
10. Labor Costs / Service Contracts	0.8	
11. Active Benefits	0.2	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.6)	Training cost for all department employees - \$2.0k per EE through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	0.4	
23. <b>Total Operating Surplus (Deficit)</b>	0.4	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(0.0)	Investment in Ballot counting technology solution
25. Capital Expenditures	(3.3)	Deferred maintenance / improvements (\$2.0MM), window replacement (\$0.7MM), elevator improvements (\$0.5MM) and roof replacement (\$0.1MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	(3.3)	
29. <b>Total Surplus (Deficit)</b>	\$ (2.9)	
30. <b>Incremental Headcount (FTE)</b>	-	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Legislative Agencies**

**Ombudsperson**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-
5.	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
6.	Other	-	-	-	-	-	-	-	-	-	-	-
7.	Total Revenues	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
8.	Permanent Labor	-	(0.4)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(6.0)
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-
10.	Labor Costs / Service Contracts	-	(0.4)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(6.0)
11.	Active Benefits	-	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(2.7)
12.	Training	-	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	-	-	-	-	-	-	-	-	-	-	-
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	-	-	-	-	-	-	-	-	-	-	-
22.	Total Operating Expenditures	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(9.0)
23.	Total Operating Surplus (Deficit)	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(9.0)
Reorganization / Investment												
24.	Technology Infrastructure	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.6)
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.6)
29.	Total Surplus (Deficit)	\$ -	\$ (3.6)	\$ (1.5)	\$ (1.5)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (1.7)	\$ (16.6)
30.	Incremental Headcount (FTE)	-	13	20	20	20	20	20	20	20	20	20

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Legislative Agencies

#### Ombudsperson

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(6.0)	Additional headcount for implementation of 311 system
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(6.0)	
11. Active Benefits	(2.7)	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.3)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	(9.0)	
23. <b>Total Operating Surplus (Deficit)</b>	(9.0)	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(7.6)	Establishment of technology infrastructure for 311 system and estimated software implementation costs including estimated annual maintenance
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	(7.6)	
29. <b>Total Surplus (Deficit)</b>	\$ (16.6)	
30. <b>Incremental Headcount (FTE)</b>	20	



**City of Detroit**  
Ten-Year Plan of Adjustment  
Judicial Agency - Department Detail

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Judicial Agency**

**36th District Court (36D) - General fund**

(\$ in millions)

For the Fiscal Year Ended												10-Year
												Total

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Judicial Agency

#### 36th District Court (36D) - General fund

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	74.1	Improved collection rate from current 26% to 50% over the ten-year period to achieve regional average collection rate
3. b. Collection of Past Due	4.7	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<b>78.8</b>	
<b>Expenditures</b>		
8. Permanent Labor	21.9	Reduction of 66 FTEs through efficiency and technology improvements
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	21.9	
11. Active Benefits	9.9	Benefits at 45.0% of Permanent Labor costs
12. Training	(4.0)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>27.8</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>106.6</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	(4.2)	Increased technology investment for "paperless" cost initiatives (\$3.7MM) and new telephone system (\$0.5MM)
25. Capital Expenditures	(5.0)	Increased capital expenditures for building maintenance, repairs and upgrades
26. Other Infrastructure	-	
27. Reorganization Costs	(3.7)	Addition of contract employees in to assist with process flow mapping, process change, and other restructuring initiatives
28. <b>Total Reorganization / Investment</b>	<b>(12.9)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ 93.8</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>(66)</b>	

**City of Detroit**  
Ten-Year Plan of Adjustment  
Enterprise Agencies - Department Detail

**City of Detroit**
**Ten-Year Plan of Adjustment**
**Restructuring and Reinvestment Initiatives - Enterprise Agencies**
**Airport**
*(\$ in millions)*

For the Fiscal Year Ended												10-Year					
												Total					
Revenue																	
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.	a. Increased Collection Rate		-		-		-		-		-		-		-		-
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-
4.	Pricing / Fees		-		-		-		-		-		-		-		-
5.	Grant Revenue		-		-		-		-		-		-		-		-
6.	Other		-		-		-		-		-		-		-		-
7.	Total Revenue		-		-		-		-		-		-		-		-
Expenditures																	
8.	Permanent Labor	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.6)	
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.	Labor Costs / Service Contracts	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(3.6)	
11.	Active Benefits	-	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(1.6)	
12.	Training	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15.	Purchased services	-	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.2)	
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21.	All Other	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	
22.	Total Operating Expenditures	-	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(6.6)	
23.	Total Operating Surplus (Deficit)	-	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(6.6)	
Legacy Expenditures																	
	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Retiree Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Debt Service / POC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Legacy Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reorganization/Investment																	
24.	Technology Infrastructure	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)	
25.	Capital Expenditures	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	-	-	-	-	(20.7)	
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28.	Total Reorganization/Investment	-	(0.4)	(5.0)	(7.8)	(7.5)	-	-	-	-	-	-	-	-	-	(20.7)	
29.	Total Surplus (Deficit)	\$	-	\$	(1.3)	\$	(5.7)	\$	(8.5)	\$	(8.2)	\$	(0.7)	\$	(0.7)	\$	(27.3)
30.	Incremental Headcount (FTE)	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4	

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Enterprise Agencies

#### Airport

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenue</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing/Fees	-	
5. Pricing / Fees	-	
6. Other	-	
7. <b>Total Revenue</b>	-	
<b>Expenditures</b>		
8. Permanent Labor	(3.6)	Addition of 4 FTE positions required to be in compliance with FAA and MDOT standards
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	(3.6)	
11. Active Benefits	(1.6)	Benefits at 45.0% of Permanent Labor
12. Training	(0.1)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(1.2)	Assume additional cost for Airport security (\$0.1MM per year) and Master Plan Study (\$0.3MM in FY '15)
16. Risk management/insurance	-	
17. Risk management / insurance	-	
18. Transfers In/Out (General Fund)	-	
19. Transfers In / Out (General Fund)	-	
20. Maintenance	-	
21. All Other	(0.2)	Assume \$25.0K per year for maintenance
22. <b>Total Operating Expenditures</b>	(6.6)	
23. <b>Total Operating Surplus (Deficit)</b>	(6.6)	
<b>Reorganization/Investment</b>		
24. Technology Infrastructure	(0.0)	
25. Capital Expenditures	(20.7)	Executive bay upgrades (\$10.0MM), new T-Hangars (\$2.5MM), terminal upgrades (\$2.0MM), new jetway (\$2.0MM) and other capex required for airport operating certificate and master study
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization/Investment</b>	(20.7)	
29. <b>Total Surplus (Deficit)</b>	\$ (27.3)	
30. <b>Incremental Headcount (FTE)</b>	4	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Enterprise Agencies**

**Building Safety Engineering Environmental Department (BSEED) - General Fund**

(\$ in millions)

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.	a. Increased Collection Rate		0.2		0.2		0.2		0.2		0.2		0.2		0.2		0.2		0.2		1.7	
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-		-	
4.	Pricing / Fees		-		-		-		-		-		-		-		-		-		-	
5.	Grant Revenue		-		-		-		-		-		-		-		-		-		-	
6.	Other		-		-		-		-		-		-		-		-		-		-	
7.	Total Revenues		0.2		0.2		0.2		0.2		0.2		0.2		0.2		0.2		0.2		1.7	
Expenditures																						
8.	Permanent Labor		(0.0)		(0.0)		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.3	
9.	Professional & Contract Services		-		-		-		-		-		-		-		-		-		-	
10.	Labor Costs / Service Contracts		(0.0)		(0.0)		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.3	
11.	Active Benefits		(0.0)		(0.0)		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.1	
12.	Training		-		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.1)	
13.	Materials and Supplies		-		-		-		-		-		-		-		-		-		-	
14.	Utilities		-		-		-		-		-		-		-		-		-		-	
15.	Purchased services		-		-		-		-		-		-		-		-		-		-	
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-		-	
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-		-	
18.	Transfers In / Out (General Fund)		0.4		(4.4)		(0.5)		2.3		2.7		3.5		3.5		3.1		3.6		17.7	
19.	Grant related expenses		-		-		-		-		-		-		-		-		-		-	
20.	Maintenance		-		-		-		-		-		-		-		-		-		-	
21.	All Other		-		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.1		0.5	
22.	Total Operating Expenditures		0.4		(4.3)		(0.4)		2.3		2.7		3.6		3.6		3.2		3.7		18.4	
23.	Total Operating Surplus (Deficit)		0.5		(4.2)		(0.3)		2.5		2.9		3.7		3.8		3.3		3.8		20.0	
Reorganization / Investment																						
24.	Technology Infrastructure		-		-		-		-		-		-		-		-		-		-	
25.	Capital Expenditures		-		(0.4)		-		-		-		-		-		-		-		(0.4)	
26.	Other Infrastructure		-		-		-		-		-		-		-		-		-		-	
27.	Reorganization Costs		-		-		-		-		-		-		-		-		-		-	
28.	Total Reorganization / Investment		-		(0.4)		-		-		-		-		-		-		-		(0.4)	
29.	Total Surplus (Deficit)	\$	0.5	\$	(4.5)	\$	(0.3)	\$	2.5	\$	2.9	\$	3.7	\$	3.8	\$	3.3	\$	3.8	\$	19.7	
30.	Incremental Headcount (FTE)		2		(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)	

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Enterprise Agencies

#### Building Safety Engineering Environmental Department (BSEED) - General Fund

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	1.7	Increase to collection rate due to change in collections process and higher staffing levels
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<b>1.7</b>	
<b>Expenditures</b>		
8. Permanent Labor	0.3	Increase due to additional business investigator
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	0.3	
11. Active Benefits	0.1	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.1)	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	17.7	Pay-back of BSEED General Fund loan
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	0.5	Savings on rent through facility consolidation
22. <b>Total Operating Expenditures</b>	<b>18.4</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>20.0</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(0.4)	Costs related to facility build-out to consolidate facilities and improve efficiencies
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<b>(0.4)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ 19.7</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>(1)</b>	



**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Enterprise Agencies**

**Detroit Department of Transportation (DDOT)**

(\$ in millions)

		For the Fiscal Year Ended										10-Year
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Revenues												
1.	Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-
4.	Pricing / Fees	0.4	1.5	5.7	7.1	11.7	13.4	17.5	17.1	21.2	22.0	117.6
5.	Grant Revenue	(2.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(7.0)	(65.0)
6.	Other	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	-	(1.2)
7.	Total Revenues	(1.7)	(5.7)	(1.5)	(0.1)	4.6	6.3	10.4	10.0	14.1	15.0	51.4
Expenditures												
8.	Permanent Labor	(0.1)	(0.9)	3.6	2.4	2.0	2.0	2.1	2.0	1.8	1.6	16.6
9.	Professional & Contract Services	(0.3)	(0.4)	(0.4)	(0.5)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(5.8)
10.	Labor Costs / Service Contracts	(0.5)	(1.2)	3.2	1.9	1.5	1.4	1.4	1.3	1.1	0.8	10.8
11.	Active Benefits	(0.1)	(0.7)	(0.9)	(1.6)	(1.8)	(1.9)	(1.9)	(2.0)	(2.2)	(2.4)	(15.6)
12.	Training	-	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(5.1)
13.	Materials and Supplies	(0.4)	(0.9)	(1.9)	(3.0)	(4.0)	(4.5)	(5.0)	(5.4)	(5.9)	(6.4)	(37.4)
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-
15.	Purchased services	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(1.0)
16.	Risk management / insurance	-	-	1.0	1.0	1.5	1.5	2.0	2.0	2.5	2.5	14.0
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-
19.	Grant related expenses	-	-	-	-	-	-	-	-	-	-	-
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-
21.	All Other	(0.0)	(0.0)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(1.7)
22.	Total Operating Expenditures	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)	(36.1)
23.	Total Operating Surplus (Deficit)	(2.6)	(9.2)	(0.8)	(2.5)	0.8	1.9	6.0	4.9	8.5	8.5	15.4
Reorganization / Investment												
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-
25.	Capital Expenditures	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-
28.	Total Reorganization / Investment	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-	(10.3)
29.	Total Surplus (Deficit)	\$ (2.6)	\$ (10.8)	\$ (2.8)	\$ (4.8)	\$ (1.7)	\$ 0.9	\$ 5.1	\$ 4.9	\$ 8.5	\$ 8.5	\$ 5.1
30.	Incremental Headcount (FTE)	-	-	50	113	131	133	134	138	149	163	163

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Enterprise Agencies

#### Detroit Department of Transportation (DDOT)

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	117.6	Increase in service miles / routes plus increase in fares
5. Grant Revenue	(65.0)	Assumed redistribution of SEMCOG grant money to SMART and RTA
6. Other	(1.2)	Loss of advertising revenue
7. <b>Total Revenues</b>	<b>51.4</b>	
<b>Expenditures</b>		
8. Permanent Labor	16.6	Reduction in OT (\$50.7MM) offset by headcount increase resulting from increased service (\$15..5MM) and establishment of security force (\$18.6MM)
9. Professional & Contract Services	(5.8)	Operational consultant to achieve revenue, cost, and service improvements
10. Labor Costs / Service Contracts	10.8	
11. Active Benefits	(15.6)	Benefits at 61.5% of permanent labor costs; 40.0% for transit police force
12. Training	(5.1)	Training cost for all DDOT employees
13. Materials and Supplies	(37.4)	Additional cost based on increased miles served. Each mile driven costs \$1.52 per mile for gas, maintenance parts, supplies, etc.
14. Utilities	-	
15. Purchased services	(1.0)	Additional cost based on increased miles served
16. Risk management / insurance	14.0	Reduction of worker's comp cases as a result of improved risk management process and other efficiencies
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	(1.7)	Additional cost based on increased miles served
22. <b>Total Operating Expenditures</b>	<b>(36.1)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>15.4</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(10.3)	Non-grant funded facility improvements (\$8.0MM), bus overhauls (\$2.0MM) and new transit police force equipment (\$.4MM)
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<b>(10.3)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ 5.1</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>163</b>	

**City of Detroit**

**Ten-Year Plan of Adjustment**

**Restructuring and Reinvestment Initiatives - Enterprise Agencies**

**Municipal Parking Department (Parking) - General Fund - PVB**

(\$ in millions)

For the Fiscal Year Ended												10-Year										
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenues																						
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-		
2.	a. Increased Collection Rate		-		-		-		-		-		-		-		-		-	-		
3.	b. Collection of Past Due		-		-		-		-		-		-		-		-		-	-		
4.	Pricing / Fees		-		5.6		6.8		6.8		6.8		6.8		6.8		6.8		6.8	60.3		
5.	Grant Revenue		-		-		-		-		-		-		-		-		-	-		
6.	Other		-		-		-		-		-		-		-		-		-	-		
7.	Total Revenues		-		5.6		6.8		6.8		6.8		6.8		6.8		6.8		6.8	60.3		
Expenditures																						
8.	Permanent Labor		(0.0)		(0.2)		0.0		0.0		0.0		0.0		0.1		0.1		0.1	0.2		
9.	Professional & Contract Services		(0.1)		(0.1)		-		-		-		-		-		-		-	(0.2)		
10.	Labor Costs / Service Contracts		(0.1)		(0.3)		0.0		0.0		0.0		0.0		0.1		0.1		0.1	0.0		
11.	Active Benefits		(0.0)		(0.1)		0.0		0.0		0.0		0.0		0.0		0.0		0.0	0.1		
12.	Training		-		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)	(0.7)		
13.	Materials and Supplies		-		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)	(0.4)		
14.	Utilities		-		-		-		-		-		-		-		-		-	-		
15.	Purchased services		-		-		-		-		-		-		-		-		-	-		
16.	Risk management / insurance		-		-		-		-		-		-		-		-		-	-		
17.	Contributions to non EP funds		-		-		-		-		-		-		-		-		-	-		
18.	Transfers In / Out (General Fund)		-		-		-		-		-		-		-		-		-	-		
19.	Grant related expenses		-		-		-		-		-		-		-		-		-	-		
20.	Maintenance		-		-		-		-		-		-		-		-		-	-		
21.	All Other		-		-		-		-		-		-		-		-		-	-		
22.	Total Operating Expenditures		(0.1)		(0.4)		(0.1)		(0.0)		(0.0)		(0.0)		(0.0)		(0.0)		(0.1)	(1.0)		
23.	Total Operating Surplus (Deficit)		(0.1)		5.2		6.8		6.8		6.8		6.8		6.8		6.8		6.8	59.3		
Reorganization / Investment																						
24.	Technology Infrastructure		-		-		-		-		-		-		-		-		-	-		
25.	Capital Expenditures		-		(0.7)		(0.1)		(0.1)		(0.1)		(0.2)		(0.2)		(0.2)		(0.2)	(2.0)		
26.	Other Infrastructure (Fleet)		-		(0.4)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)	(1.4)		
27.	Reorganization Costs		-		-		-		-		-		-		-		-		-	-		
28.	Total Reorganization / Investment		-		(1.1)		(0.2)		(0.2)		(0.2)		(0.3)		(0.3)		(0.3)		(0.3)	(3.4)		
29.	Total Surplus (Deficit)	\$	(0.1)	\$	4.1	\$	6.6	\$	6.6	\$	6.6	\$	6.5	\$	6.5	\$	6.5	\$	6.4	\$	55.9	
30.	Incremental Headcount (FTE)		1		7		(6)		(6)		(6)		(6)		(6)		(6)		(6)	(6)		

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Enterprise Agencies

#### Municipal Parking Department (Parking) - General Fund - PVB

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	60.3	Primarily related to parking violation fee increases and added parking enforcement officers to generate additional ticket volume
5. Grant Revenue	-	
6. Other	-	
7. <b>Total Revenues</b>	<b>60.3</b>	
<b>Expenditures</b>		
8. Permanent Labor	0.2	Elimination of non-productive heads offset partially by additional parking enforcement officers
9. Professional & Contract Services	(0.2)	Parking expert to assist with strategic alternatives and master plan
10. Labor Costs / Service Contracts	0.0	
11. Active Benefits	0.1	Benefits at 45.0% of Permanent Labor costs
12. Training	(0.7)	Training cost for all department employees - \$2.0k per employee through FY '16, \$1.5k thereafter to establish a continuous training program
13. Materials and Supplies	(0.4)	Primarily a result of additional parking enforcement officers in vehicles issuing tickets (reference Restructuring Actions)
14. Utilities	-	
15. Purchased services	-	
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	-	
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>(1.0)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>59.3</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	(2.0)	Primarily upgrades to Caniff Impound Lot
26. Other Infrastructure (Fleet)	(1.4)	Fleet replacement primarily for parking enforcement officers
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<b>(3.4)</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ 55.9</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>(6)</b>	

**City of Detroit**  
Ten-Year Plan of Adjustment  
Other - Detail

# City of Detroit

## Ten-Year Plan of Adjustment

### Restructuring and Reinvestment Initiatives - Other

#### Blight / Demolition

(\$ in millions)

For the Fiscal Year Ended												10-Year											
												Total											
2014												2015	2016	2017	2018	2019	2020	2021	2022	2023			
Revenues																							
1.	Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
2.	a. Increased Collection Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3.	b. Collection of Past Due	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4.	Pricing / Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5.	Grant Revenue	3.0	40.3	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.3		
6.	Other	-	4.0	4.0	4.0	4.0	4.0	4.0	4.0	-	-	-	-	-	-	-	-	-	-	-	20.0		
7. Total Revenues		3.0	44.3	13.0	4.0	4.0	4.0	4.0	4.0	-	-	-	-	-	-	-	-	-	-	-	72.3		
Expenditures																							
8.	Permanent Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9.	Professional & Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10.	Labor Costs / Service Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11.	Active Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12.	Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14.	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15.	Purchased services	(2.0)	(98.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	-	-	-	-	-	-	-	-	-	-	-	(500.0)		
16.	Risk management / insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
17.	Contributions to non EP funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18.	Transfers In / Out (General Fund)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19.	Grant related expenses	(1.2)	(15.6)	(3.5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20.3)		
20.	Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21.	All Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
22. Total Operating Expenditures		(3.2)	(113.6)	(103.5)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	-	-	-	-	-	-	-	-	-	-	-	(520.3)		
23. Total Operating Surplus (Deficit)		(0.2)	(69.3)	(90.5)	(96.0)	(96.0)	(96.0)	(96.0)	(96.0)	-	-	-	-	-	-	-	-	-	-	-	(447.9)		
Reorganization / Investment																							
24.	Technology Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25.	Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26.	Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27.	Reorganization Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
28. Total Reorganization / Investment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29. Total Surplus (Deficit)		\$	(0.2)	\$	(69.3)	\$	(90.5)	\$	(96.0)	\$	(96.0)	\$	(96.0)	\$	(96.0)	\$	-	\$	-	\$	(447.9)		
30. Incremental Headcount (FTE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

## City of Detroit

### Ten-Year Plan of Adjustment

#### Restructuring and Reinvestment Initiatives - Other

#### Blight / Demolition

(\$ in millions)

	10-Year Total	Assumptions / Comments
<b>Revenues</b>		
1. Collections	\$ -	
2. a. Increased Collection Rate	-	
3. b. Collection of Past Due	-	
4. Pricing / Fees	-	
5. Grant Revenue	52.3	Committed funding from Hardest Hit fund
6. Other	20.0	Current Fire escrow account balance
7. <b>Total Revenues</b>	<b>72.3</b>	
<b>Expenditures</b>		
8. Permanent Labor	-	
9. Professional & Contract Services	-	
10. Labor Costs / Service Contracts	-	
11. Active Benefits	-	
12. Training	-	
13. Materials and Supplies	-	
14. Utilities	-	
15. Purchased services	(500.0)	Estimated costs for residential blight removal efforts
16. Risk management / insurance	-	
17. Contributions to non EP funds	-	
18. Transfers In / Out (General Fund)	-	
19. Grant related expenses	(20.3)	Additional cost of demolition related to the committed funding from Hardest Hit fund
20. Maintenance	-	
21. All Other	-	
22. <b>Total Operating Expenditures</b>	<b>(520.3)</b>	
23. <b>Total Operating Surplus (Deficit)</b>	<b>(447.9)</b>	
<b>Reorganization / Investment</b>		
24. Technology Infrastructure	-	
25. Capital Expenditures	-	
26. Other Infrastructure	-	
27. Reorganization Costs	-	
28. <b>Total Reorganization / Investment</b>	<b>-</b>	
29. <b>Total Surplus (Deficit)</b>	<b>\$ (447.9)</b>	
30. <b>Incremental Headcount (FTE)</b>	<b>-</b>	

**EXHIBIT J**

**TEN-YEAR FINANCIAL PROJECTIONS**



## City of Detroit

### Ten-Year Financial Projections

The attached 10 year preliminary forecast (the “10 Year Financial Projections”), its assumptions and underlying data are the product of the Client and its management (“Management”) and consist of information obtained solely from the Client. With respect to prospective financial information relative to the Client, Ernst & Young LLP (“EY”) did not examine, compile or apply agreed upon procedures to such information in accordance with attestation standards established by the AICPA and EY expresses no assurance of any kind on the information presented. It is the Client’s responsibility to make its own decision based on the information available to it. Management has the knowledge, experience and ability to form its own conclusions related to the Client’s 10 Year Financial Projections. There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material. EY takes no responsibility for the achievement of forecasted results. Accordingly, reliance on this report is prohibited by any third party as the projected financial information contained herein is subject to material change and may not reflect actual results.

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## **General Fund Summary**

## Ten-Year Financial Projections

## General Fund assumptions

Base projections represent trends from fiscal years 2012 and 2013 as well as certain operating assumptions within the 2014 Budget.

## Revenues (Exhibit 4)

Municipal income tax	Increases due to improved employment outlook and wage inflation. FY 2013 reflects the impact of one-time items including tax amnesty program and one-time benefit from increase in capital gains tax rate
State revenue sharing	Increases due to anticipation of higher taxes collected and distributed by the State. Reflects input from Michigan State Treasury
Wagering taxes	Decreases through FY 2015 due to competition from Ohio casinos and recovers thereafter due to improved economic outlook
Sales and charges for services	Decreases primarily due to transition of Health and Wellness department, including Vital Records operations, and Public Lighting department distribution business
Property taxes	Continued decline in taxes collected through FY 2020 as a result of ongoing reductions in assessed values driven by sales study and reassessment process, with modest increases beginning FY 2021
Utility users' and other taxes	Decreases beginning FY 2014 due to the annual allocation of \$12.5m to the Public Lighting Authority. Inflationary increases assumed beginning FY 2017
Parking/court fines and other revenue	Based on recent trends
Grant revenue	Decreases due to transition of Health and Wellness department and expiration of certain public safety grants
Licenses, permits and inspection charges	Based on recent trends. FY 2013 includes one-time permit and inspection revenues from utility providers
Revenue from use of assets	FY 2013 includes proceeds from the sale of assets. FY 2014 includes proceeds from sale of Veteran's Memorial building
Street fund reimbursement	Decreases beginning FY 2015 due to the assumed outsourcing of solid waste operations, which will no longer reimburse GSD for maintenance costs
DDOT risk mgmt reimbursement	Based on recent trends. Reimbursement not reflected in FY 2013 as General Fund made payments from refunding proceeds
Parking & vehicle fund reimbursement	Based on recent trends and scheduled debt service for vehicle fund through FY 2016 (revenues and associated expenses offset). FY 2012 includes \$16m one-time contribution from DDOT
UTGO property tax millage	Property tax millage for UTGO debt service. Projections assume the City is able to continue to collect UTGO property tax millage (currently being litigated).
POC allocation - governmental	Transfer from general city, non-General Fund for allocated POC debt service. Revenues and associated expenses offset
POC allocation - enterprise funds (excl. DDOT)	Transfer from enterprise funds for allocated POC debt service. Revenues and associated expenses offset

## Expenditures (Exhibit 4)

## Operating expenditures

Salaries and wages	10% wage reduction assumed for uniform employees beginning FY 2014 for contracts expiring FY 2013. Headcount ramp-up begins FY 2015 to return to previously projected levels due to lower actual headcount in FY 2014. For all employees, 5% wage inflation assumed in FY 2015, 0% in FY 2016, 2.5% annually beginning FY 2017 decreasing to 2% annually beginning FY 2020
Overtime	Based on recent trends. Increases in FY 2014 due to higher police overtime primarily resulting from elimination of 12-hour shifts
Health benefits - active	Average 5.6% inflation assumed annually for hospitalization cost. Reflects cost of healthcare plan designs being offered for 2014 enrollment
Other benefits	Based on recent trends, projected by specific other benefit/fringe
Professional and contractual services	Decreases beginning FY 2014 primarily due to transition of Health and Wellness department. 1.0% cost inflation assumed beginning FY 2015
Materials & supplies	Decreases beginning FY 2015 due to transition of Public Lighting department distribution business. 1.0% cost inflation assumed beginning FY 2015
Utilities	Based on recent trends. 1.0% cost inflation assumed beginning FY 2015. Average cost inflation of 3.5% has been assumed for water/sewer rates beginning FY 2015
Purchased services	Increases beginning FY 2014 due to prisoner pre-arraignment function costs and FY 2015 due to payroll processing management. 1.0% cost inflation assumed beginning FY 2015
Risk management and insurance	1.0% cost inflation assumed beginning FY 2015
Maintenance capital	FY 2013 includes one-time capital outlays. 1.0% cost inflation assumed beginning FY 2015
Other expenses	Primarily includes printing, rental and other operating costs. 1.0% cost inflation assumed to certain costs beginning FY 2015
Contributions to non enterprise funds	Increases in FY 2015 and 2016 primarily due to scheduled vehicle fund debt service. Contributions to the Public Lighting Authority for operations begins FY 2015
DDOT subsidy	Increases primarily due to personnel and operating cost inflation. FY 2012 includes \$16m one-time contribution to General Fund. FY 2013 excludes risk management payment, made from refunding proceeds
Grant related expenses	Grant expenses captured within specific expense line items

## Legacy expenditures

Debt service (UTGO & LTGO)	Reflects scheduled principal and interest payments
POC - principal, interest and swaps	Reflects principal, interest and swap payments. No acceleration or refinancing assumed
Pension contributions	Per actuarial analysis performed by the City's actuaries
Health benefits - retiree	Average 4.9% inflation assumed annually for hospitalization cost. Reflects cost of current healthcare plan designs

## Other (Exhibit 4)

Financing proceeds	FY 2013 includes \$137m refunding proceeds (\$129.5 bond issuance)
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## Ten-Year Financial Projections

## General Fund assumptions

## Operational restructuring initiatives / Reinvestment in the City (Exhibit 4)

Department revenue initiatives	Reflects increases to fees, improved billing and collection efforts and collections of past due receivables
Additional operating expenditures	Primarily reflects increases to headcount to improve and provide adequate level of City services. Costs are partially offset by potential savings
Technology	Reflects costs associated with information system upgrades and maintenance
Capital expenditures and other infrastructure	Primarily reflects City's capital improvement plan to invest in facilities and vehicles
Implementation costs	Primarily reflects non-recurring costs associated with implementing operational initiatives
Blight (excludes heavy commercial)	Reflects costs associated with demolition and clean up efforts of residential and light commercial (subject to change). Heavy commercial blight removal would require significant additional funding
	Assumes all blight related expenditures are paid by the General Fund. Other funding sources may be available

## Restructuring scenario (Exhibit 3)

Capital investment	Reflects technology, capital expenditures and implementation costs
Active pension contributions	Reflects contribution of 11.2% of salary assumed for public safety employees; 5.75% assumed for non-public safety
OPEB Payments - future retirees	Reflects contribution of 1% of salary assumed for future public safety retirees; 2% assumed for non-public safety
POC reimbursements	Includes revenue received from enterprise and other non-General Fund agencies
PLD decommission	Preliminary estimates for 31 substations, excluding Mistersky
Increased tax revenues	Reflects potential revenue opportunities due to increased property values and employment conditions resulting from restructuring efforts
Contributions to income stabilization fund	Reflects excess UTGO collections to be contributed to an income stabilization fund to guarantee minimum levels of household income for retirees who meet certain eligibility criteria
Payments to secured claims	Based on the unaltered scheduled payments of secured debt and other notes payable (with the exception of POC swap payments). No payments are scheduled for the secured notes payable Treatment of these debt instruments is subject to further review and negotiation
QOL / exit financing proceeds (net)	Assumes QOL net financing proceeds of \$118m in FY 2014 and \$175m of net additional proceeds from exit financing in FY 2015
QOL / exit financing principal/interest payments	Exit financing assumes 8 year note funded 10/31/2014 with interest only payments in first 4 years and equal principal payments made in years 5 through 8
Working capital	Primarily relates to past due vendor payments and required funding of the self insurance escrow set-aside
Contingency	Reflects amounts reserved for unexpected events
Deferral	Reflects timing adjustment of reinvestment initiatives to manage liquidity

## Ten-Year Financial Projections

## General Fund summary view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										10-year	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	total
Revenues																	
Municipal income tax	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3	\$ 2,566.3
State revenue sharing	249.6	266.6	263.6	239.3	173.3	183.8	191.5	192.9	194.5	196.1	197.8	199.6	201.4	194.9	196.6	198.3	1,963.9
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1	1,745.7
Sales and charges for services	193.3	167.4	154.1	154.9	149.2	123.8	131.5	118.0	115.8	113.7	111.5	109.3	107.1	104.5	103.4	104.1	1,118.9
Property taxes	155.2	163.7	143.0	182.7	147.8	133.6	114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7	968.6
Utility users' and other taxes	73.0	71.5	64.8	64.8	57.1	47.2	29.7	34.1	34.1	34.5	34.9	35.2	35.6	36.0	36.4	36.8	347.2
Other revenue	152.9	138.5	134.2	152.5	121.6	111.8	76.8	70.5	69.2	57.7	56.4	56.7	57.0	57.3	57.6	57.9	617.2
General Fund reimbursements	36.9	59.2	47.6	32.3	47.6	23.8	26.4	41.7	41.7	21.4	21.4	21.4	21.4	21.4	21.4	21.4	259.5
Transfers in (UTGO millage & non-General Fund POCs)	84.2	89.1	91.5	93.6	95.2	93.5	93.9	90.8	86.9	87.6	87.2	84.2	83.6	83.0	68.2	64.4	829.7
Total revenues	1,401.7	1,369.9	1,298.7	1,325.3	1,206.4	1,140.0	1,081.0	1,070.9	1,064.3	1,033.5	1,035.1	1,033.8	1,031.2	1,026.2	1,018.1	1,023.0	10,417.0
Expenditures																	
Salaries/overtime/fringe	(512.0)	(514.7)	(474.3)	(463.3)	(440.3)	(361.3)	(333.1)	(352.1)	(355.9)	(365.5)	(374.4)	(383.7)	(391.4)	(399.1)	(406.9)	(415.0)	(3,777.1)
Health benefits - active	(58.9)	(57.7)	(74.1)	(68.5)	(59.0)	(47.8)	(49.2)	(48.0)	(52.1)	(55.9)	(60.0)	(63.6)	(66.1)	(68.7)	(71.5)	(74.3)	(609.5)
Other operating expenses	(554.4)	(457.7)	(422.2)	(359.4)	(361.5)	(305.2)	(289.0)	(311.7)	(310.9)	(291.4)	(294.7)	(293.7)	(295.6)	(297.4)	(304.1)	(305.6)	(2,994.2)
Operating expenditures	(1,125.3)	(1,030.1)	(970.7)	(891.2)	(860.8)	(714.3)	(671.3)	(711.9)	(718.9)	(712.8)	(729.1)	(741.0)	(753.1)	(765.3)	(782.5)	(795.0)	(7,380.8)
Net operating surplus	276.4	339.8	328.0	434.1	345.6	425.6	409.6	359.0	345.4	320.7	306.0	292.8	278.1	260.9	235.7	228.0	3,036.1
Debt service (LTGO & UTGO)																	
Debt service (LTGO & UTGO)	(133.8)	(177.6)	(135.9)	(137.3)	(135.6)	(143.1)	(144.6)	(124.7)	(119.8)	(96.5)	(95.4)	(92.9)	(92.3)	(91.9)	(75.3)	(71.5)	(1,004.9)
POC - principal and interest	(42.8)	(39.7)	(44.2)	(55.7)	(56.4)	(61.2)	(66.7)	(68.9)	(71.1)	(73.3)	(75.7)	(73.9)	(74.7)	(75.5)	(76.2)	(76.8)	(732.7)
POC swaps	(40.5)	(45.1)	(45.9)	(45.1)	(45.1)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.9)	(45.0)	(44.2)	(43.5)	(42.8)	(450.8)
Pension contributions	(66.2)	(57.3)	(42.2)	(112.4)	(78.3)	(59.3)	(195.8)	(229.5)	(254.4)	(280.9)	(309.2)	(315.6)	(325.5)	(330.9)	(332.8)	(335.8)	(2,910.3)
Health benefits - retiree	(121.1)	(144.1)	(131.4)	(140.4)	(151.9)	(147.8)	(143.9)	(152.9)	(158.0)	(165.2)	(172.2)	(181.8)	(191.2)	(201.9)	(211.7)	(221.9)	(1,800.7)
Legacy expenditures	(404.4)	(463.9)	(399.7)	(491.0)	(467.3)	(457.3)	(596.9)	(621.9)	(649.1)	(661.8)	(698.2)	(710.1)	(728.7)	(744.5)	(739.5)	(748.8)	(6,899.5)
Deficit (excl. financing proceeds)	(127.9)	(124.1)	(71.7)	(56.9)	(121.8)	(31.7)	(187.2)	(262.9)	(303.7)	(341.1)	(392.2)	(417.4)	(450.6)	(483.6)	(503.8)	(520.9)	(3,863.3)
Financing proceeds	75.0	-	250.0	-	-	143.5	-	-	-	-	-	-	-	-	-	-	-
Total surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.9	\$ (187.2)	\$ (262.9)	\$ (303.7)	\$ (341.1)	\$ (392.2)	\$ (417.4)	\$ (450.6)	\$ (483.6)	\$ (503.8)	\$ (520.9)	\$ (3,863.3)
Accumulated unrestricted General Fund deficit (1)	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(402.0)	(664.9)	(968.5)	(1,309.6)	(1,701.8)	(2,119.2)	(2,569.8)	(3,053.4)	(3,557.2)	(4,078.1)	
Reinvestment in the City																	
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.2	\$ 72.0	\$ 48.3	\$ 53.0	\$ 56.2	\$ 45.8	\$ 46.2	\$ 46.1	\$ 50.6	\$ 51.8	\$ 477.2
Additional operating expenditures	-	-	-	-	-	-	(11.8)	(68.1)	(50.6)	(41.8)	(32.0)	(28.8)	(31.3)	(30.7)	(32.1)	(32.9)	(359.9)
Capital investments	-	-	-	-	-	(0.0)	(31.2)	(151.2)	(90.8)	(61.3)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(607.9)
Blight (excludes heavy commercial)	-	-	-	-	-	-	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)
Total reinvestment in the City	-	-	-	-	-	(0.0)	(37.9)	(245.2)	(173.0)	(130.1)	(108.2)	(112.3)	(30.6)	(29.0)	(23.3)	(21.1)	(910.7)
Adjusted surplus (deficit)	\$ (52.9)	\$ (124.1)	\$ 178.3	\$ (56.9)	\$ (121.8)	\$ 111.8	\$ (225.1)	\$ (508.1)	\$ (476.7)	\$ (471.2)	\$ (500.4)	\$ (529.6)	\$ (481.2)	\$ (512.6)	\$ (527.1)	\$ (542.0)	\$ (4,774.0)
Adj. accumulated unrestricted General Fund deficit	(219.2)	(331.9)	(155.7)	(196.6)	(326.6)	(214.8)	(439.9)	(948.0)	(1,424.6)	(1,895.8)	(2,396.2)	(2,925.9)	(3,407.1)	(3,919.7)	(4,446.8)	(4,988.8)	

## Footnotes:

(1) Historical accumulated deficits may not equate to previous balance plus annual surplus/deficit due to changes in inventories, reserves, and the restricted deficit.

## Ten-Year Financial Projections

## Restructuring scenario - Amount available for unsecured claims

(\$ in millions)

	Preliminary forecast										10-year total
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>Total revenues</b>	\$ 1,081.0	\$ 1,070.9	\$ 1,064.3	\$ 1,033.5	\$ 1,035.1	\$ 1,033.8	\$ 1,031.2	\$ 1,026.2	\$ 1,018.1	\$ 1,023.0	\$ 10,417.0
<b>Department revenue initiatives</b>	7.2	72.0	48.3	53.0	56.2	45.8	46.2	46.1	50.6	51.8	477.2
<b>Operating expenditures</b>	(671.3)	(711.9)	(718.9)	(712.8)	(729.1)	(741.0)	(753.1)	(765.3)	(782.5)	(795.0)	(7,380.8)
<b>Additional operating expenditures</b>	(11.8)	(68.1)	(50.6)	(41.8)	(32.0)	(28.8)	(31.3)	(30.7)	(32.1)	(32.9)	(359.9)
<b>Net operating surplus</b>	<b>\$ 405.0</b>	<b>\$ 362.9</b>	<b>\$ 343.2</b>	<b>\$ 331.9</b>	<b>\$ 330.2</b>	<b>\$ 309.8</b>	<b>\$ 293.0</b>	<b>\$ 276.3</b>	<b>\$ 254.1</b>	<b>\$ 246.9</b>	<b>\$ 3,153.4</b>
<u>Reinvestment expenditures/adjustments</u>											
Capital investments	(31.2)	(151.2)	(90.8)	(61.3)	(52.4)	(49.3)	(45.5)	(44.4)	(41.8)	(40.0)	(607.9)
Restructuring professional fees	(82.2)	(47.8)	-	-	-	-	-	-	-	-	(130.0)
Blight (excludes heavy commercial)	(2.0)	(98.0)	(80.0)	(80.0)	(80.0)	(80.0)	-	-	-	-	(420.0)
Active pension contributions (11.2% public safety, 5.75% other)	(28.9)	(31.0)	(31.7)	(32.6)	(33.4)	(34.2)	(34.9)	(35.6)	(36.3)	(37.0)	(335.4)
OPEB payments - future retirees (1% public safety; 2% other)	(4.1)	(4.4)	(4.4)	(4.5)	(4.6)	(4.7)	(4.8)	(4.9)	(5.0)	(5.1)	(46.7)
POC reimbursements	(24.0)	(27.0)	(29.2)	(29.9)	(30.6)	(30.1)	(30.2)	(30.3)	(30.4)	(30.5)	(292.3)
PLD decommission	-	(25.0)	(25.0)	(25.0)	-	-	-	-	-	-	(75.0)
Increased income tax revenues	1.5	5.8	10.3	14.5	18.6	22.8	27.2	31.2	34.4	37.7	204.0
Increased property tax revenues	-	0.2	6.6	8.0	8.2	11.4	17.2	20.1	23.1	26.3	121.1
Increased utility users' tax revenues	-	-	0.4	0.6	0.8	0.8	0.8	0.8	0.8	0.8	5.6
Contributions to income stabilization fund	-	(2.5)	(2.3)	(2.3)	(2.2)	(2.1)	(2.1)	(2.0)	(1.3)	(1.1)	(17.8)
Total restructuring	(170.9)	(380.8)	(246.1)	(212.5)	(175.7)	(165.5)	(72.3)	(65.1)	(56.6)	(49.1)	(1,594.4)
<b>Funds available for legacy liabilities</b>	<b>234.1</b>	<b>(17.8)</b>	<b>97.2</b>	<b>119.4</b>	<b>154.4</b>	<b>144.4</b>	<b>220.8</b>	<b>211.1</b>	<b>197.6</b>	<b>197.8</b>	<b>1,559.0</b>
<u>Payments to secured claims (Subject to further review/negotiation)</u>											
LTGO - secured	(25.9)	(29.5)	(29.5)	(29.5)	(29.5)	(29.5)	(29.6)	(29.6)	(29.6)	(29.6)	(291.7)
UTGO - secured	(9.6)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(9.9)	(10.0)	(98.8)
POC swaps (1)	(45.9)	(15.7)	-	-	-	-	-	-	-	-	(61.6)
POC swaps settlement (1)	-	(42.1)	-	-	-	-	-	-	-	-	(42.1)
Notes/loans payable	-	-	-	-	-	-	-	-	-	-	-
Total payments to secured claims	(81.3)	(97.2)	(39.4)	(39.4)	(39.4)	(39.4)	(39.5)	(39.5)	(39.5)	(39.6)	(494.2)
<b>Funds available for unsecured claims</b>	<b>\$ 152.8</b>	<b>\$ (115.0)</b>	<b>\$ 57.8</b>	<b>\$ 80.0</b>	<b>\$ 115.0</b>	<b>\$ 104.9</b>	<b>\$ 181.3</b>	<b>\$ 171.6</b>	<b>\$ 158.1</b>	<b>\$ 158.2</b>	<b>\$ 1,064.7</b>
<u>Adjustments to funds available for unsecured claims</u>											
QOL / exit financing proceeds (net)	\$ 117.9	\$ 174.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292.7
QOL / exit financing principal/interest payments	(1.3)	(14.6)	(18.0)	(18.0)	(18.0)	(68.0)	(90.0)	(85.5)	(81.0)	(26.5)	(420.9)
Total QOL financing impact	116.6	160.2	(18.0)	(18.0)	(18.0)	(68.0)	(90.0)	(85.5)	(81.0)	(26.5)	(128.3)
Working capital	(39.8)	15.0	-	-	-	-	-	-	-	-	(24.8)
Contingency	-	(13.0)	(11.0)	(10.8)	(10.9)	(10.8)	(10.9)	(10.9)	(11.0)	(11.1)	(100.4)
Reinvestment deferrals / timing adjustments	-	43.5	60.3	37.9	1.9	59.6	(15.2)	(10.8)	(15.9)	(74.1)	87.1
Total adjustments to funds available	76.8	205.6	31.3	9.1	(27.0)	(19.3)	(116.2)	(107.2)	(107.9)	(111.7)	(166.4)
<b>Adjusted funds available for unsecured claims</b>	<b>\$ 229.6</b>	<b>\$ 90.7</b>	<b>\$ 89.1</b>	<b>\$ 89.1</b>	<b>\$ 88.0</b>	<b>\$ 85.7</b>	<b>\$ 65.1</b>	<b>\$ 64.4</b>	<b>\$ 50.2</b>	<b>\$ 46.5</b>	<b>\$ 898.3</b>

Footnotes:

(1) Reflects an \$85m settlement. POC swap payments made in full through October 2014, at which time the remainder of the settlement amount is paid.

## Ten-Year Financial Projections

## General Fund detail view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											10-year total
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>Revenues</b>																	
Municipal income tax	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3	\$ 2,566.3
State revenue sharing	249.6	266.6	263.6	239.3	173.3	183.8	191.5	192.9	194.5	196.1	197.8	199.6	201.4	194.9	196.6	198.3	1,963.9
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1	1,745.7
Sales and charges for services	193.3	167.4	154.1	154.9	149.2	123.8	131.5	118.0	115.8	113.7	111.5	109.3	107.1	104.5	103.4	104.1	1,118.9
Property taxes	155.2	163.7	143.0	182.7	147.8	133.6	114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7	968.6
Utility users' and other taxes	73.0	71.5	64.8	64.8	57.1	47.2	29.7	34.1	34.1	34.5	34.9	35.2	35.6	36.0	36.4	36.8	347.2
Parking/court fines and other revenue	57.6	38.6	43.0	63.8	31.5	31.4	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	291.9
Grant revenue	63.5	65.1	77.6	76.0	80.6	58.2	27.9	27.1	25.7	14.2	14.5	14.8	15.0	15.3	15.5	15.8	185.8
Licenses, permits and inspection charges	9.0	6.7	8.7	8.6	7.4	10.7	9.0	9.1	9.1	9.1	9.2	9.2	9.3	9.3	9.3	9.4	92.0
Revenue from use of assets	22.8	28.1	4.9	4.1	2.1	11.5	10.6	5.2	5.2	5.2	3.6	3.6	3.6	3.6	3.6	3.6	47.6
General Fund reimbursements from:																	
Street fund	14.0	12.4	19.3	9.0	9.0	9.3	9.3	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	46.8
DDOT (risk mgmt)	10.8	12.9	10.0	12.1	12.1	1.6	9.9	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	118.8
Parking & vehicle fund	12.1	33.9	18.4	11.2	26.4	12.9	7.3	25.4	25.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1	94.0
Transfers in for:																	
UTGO property tax millage	67.2	71.5	72.4	72.8	73.0	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9	532.8
POC allocation - other governmental	8.7	9.1	9.8	10.7	11.4	11.4	15.2	15.6	16.4	16.8	17.2	16.9	17.0	17.1	17.1	17.2	166.5
POC allocation - enterprise funds (excl. DDOT)	8.2	8.6	9.3	10.1	10.8	11.5	12.2	12.5	12.8	13.1	13.4	13.2	13.2	13.3	13.3	13.3	130.4
<b>Total revenues</b>	<b>1,401.7</b>	<b>1,369.9</b>	<b>1,298.7</b>	<b>1,325.3</b>	<b>1,206.4</b>	<b>1,140.0</b>	<b>1,081.0</b>	<b>1,070.9</b>	<b>1,064.3</b>	<b>1,033.5</b>	<b>1,035.1</b>	<b>1,033.8</b>	<b>1,031.2</b>	<b>1,026.2</b>	<b>1,018.1</b>	<b>1,023.0</b>	<b>10,417.0</b>
<b>Expenditures</b>																	
Salaries and wages - Public Safety	(269.2)	(279.3)	(269.7)	(278.4)	(259.0)	(222.1)	(205.4)	(221.8)	(228.4)	(234.9)	(240.8)	(246.8)	(251.7)	(256.8)	(261.9)	(267.2)	(2,415.6)
Salaries and wages - Non-Public Safety	(146.9)	(149.6)	(131.1)	(105.3)	(101.5)	(75.5)	(71.7)	(73.9)	(71.7)	(73.3)	(75.0)	(76.8)	(78.4)	(79.9)	(81.3)	(82.9)	(764.8)
Overtime - Public Safety	(35.2)	(41.9)	(36.4)	(38.4)	(41.0)	(23.2)	(26.5)	(26.7)	(26.2)	(27.0)	(27.7)	(28.4)	(28.9)	(29.5)	(30.1)	(30.7)	(281.7)
Overtime - Non-Public Safety	(10.4)	(9.5)	(7.2)	(7.4)	(7.9)	(6.5)	(5.4)	(4.1)	(4.0)	(4.1)	(4.1)	(4.2)	(4.3)	(4.4)	(4.5)	(4.6)	(43.7)
Health benefits - active- Public Safety	(23.0)	(25.0)	(42.9)	(39.6)	(36.0)	(28.9)	(35.8)	(35.0)	(38.5)	(41.4)	(44.4)	(47.1)	(49.0)	(50.9)	(53.0)	(55.1)	(450.1)
Health benefits - active - Non-Public Safety	(35.9)	(32.7)	(31.3)	(28.8)	(23.0)	(19.0)	(13.5)	(13.0)	(13.6)	(14.5)	(15.6)	(16.5)	(17.2)	(17.8)	(18.5)	(19.3)	(159.4)
Other benefits - Public Safety	(27.4)	(18.6)	(16.3)	(18.4)	(16.8)	(18.5)	(13.4)	(14.5)	(14.8)	(15.2)	(15.6)	(16.0)	(16.3)	(16.6)	(16.9)	(17.3)	(156.5)
Other benefits - Non-Public Safety	(23.0)	(15.6)	(13.7)	(15.5)	(14.1)	(15.5)	(10.8)	(11.1)	(10.8)	(11.0)	(11.2)	(11.5)	(11.7)	(12.0)	(12.2)	(12.4)	(114.7)
Professional and contractual services	(115.1)	(124.9)	(113.1)	(98.1)	(97.9)	(76.3)	(52.6)	(62.7)	(59.2)	(56.1)	(56.9)	(53.1)	(52.2)	(51.2)	(54.1)	(51.3)	(549.4)
Materials & supplies	(88.1)	(72.4)	(61.4)	(69.1)	(64.0)	(63.2)	(66.0)	(34.8)	(34.8)	(35.0)	(34.7)	(34.1)	(33.7)	(33.3)	(33.3)	(33.6)	(373.4)
Utilities	(35.6)	(38.7)	(27.9)	(30.1)	(27.1)	(21.4)	(28.1)	(28.7)	(28.8)	(28.6)	(28.8)	(29.1)	(29.3)	(29.6)	(30.0)	(30.6)	(291.6)
Purchased services	(15.3)	(14.7)	(11.8)	(8.8)	(8.1)	(5.5)	(17.4)	(23.3)	(23.3)	(23.8)	(23.7)	(23.3)	(23.2)	(22.9)	(23.0)	(23.2)	(227.1)
Risk management and insurance	(63.2)	(51.7)	(54.4)	(63.6)	(40.1)	(43.5)	(35.8)	(43.7)	(44.1)	(44.6)	(45.0)	(45.5)	(45.9)	(46.4)	(46.8)	(47.3)	(445.1)
Maintenance capital	(43.1)	(22.6)	(9.2)	(12.3)	(12.6)	(14.0)	(5.9)	(6.0)	(6.1)	(6.1)	(6.2)	(6.2)	(6.3)	(6.4)	(6.4)	(6.5)	(62.0)
Other expenses	(43.9)	(33.1)	(48.5)	(6.5)	(28.7)	(37.6)	(34.9)	(39.7)	(36.4)	(35.8)	(35.2)	(35.2)	(35.3)	(35.3)	(35.4)	(35.5)	(358.7)
Contributions to non enterprise funds	(55.0)	(41.7)	(37.0)	(18.2)	(19.8)	(18.4)	(11.4)	(34.4)	(37.5)	(18.1)	(18.4)	(18.7)	(18.9)	(19.3)	(19.6)	(19.9)	(216.1)
DDOT subsidy	(92.8)	(55.2)	(57.7)	(50.3)	(61.7)	(25.0)	(36.8)	(38.4)	(40.6)	(43.2)	(45.9)	(48.6)	(50.8)	(53.1)	(55.4)	(57.8)	(470.7)
Grant related expenses (operating)	(2.3)	(2.8)	(1.4)	(2.5)	(1.4)	(0.4)	-	-	-	-	-	-	-	-	-	-	-
Operating expenditures	(1,125.3)	(1,030.1)	(970.7)	(891.2)	(860.8)	(714.3)	(671.3)	(711.9)	(718.9)	(712.8)	(729.1)	(741.0)	(753.1)	(765.3)	(782.5)	(795.0)	(7,380.8)
<b>Net operating surplus</b>	<b>276.4</b>	<b>339.8</b>	<b>328.0</b>	<b>434.1</b>	<b>345.6</b>	<b>425.6</b>	<b>409.6</b>	<b>359.0</b>	<b>345.4</b>	<b>320.7</b>	<b>306.0</b>	<b>292.8</b>	<b>278.1</b>	<b>260.9</b>	<b>235.7</b>	<b>228.0</b>	<b>3,036.1</b>
Debt service (LTGO)	(66.6)	(105.9)	(63.2)	(64.2)	(62.3)	(71.4)	(77.8)	(59.2)	(59.2)	(38.9)	(38.8)	(38.8)	(38.9)	(39.3)	(37.6)	(37.5)	(466.0)
Debt service (LTGO - DDOT)	-	(0.3)	(0.3)	(0.3)	(0.3)	(1.1)	(0.3)	(2.9)	(2.9)	-	-	-	-	-	-	-	(6.1)
Debt service (UTGO)	(67.2)	(71.5)	(72.4)	(72.8)	(73.0)	(70.6)	(66.5)	(62.6)	(57.7)	(57.6)	(56.5)	(54.1)	(53.4)	(52.7)	(37.7)	(33.9)	(532.8)
POC - principal and interest (Governmental)	(34.5)	(31.4)	(34.9)	(45.0)	(44.5)	(47.6)	(51.7)	(52.6)	(54.3)	(56.0)	(57.8)	(56.4)	(57.0)	(57.6)	(58.2)	(58.7)	(560.3)
POC - principal and interest (EF, excl. DDOT)	(5.2)	(5.2)	(5.8)	(6.7)	(7.4)	(8.1)	(8.8)	(9.1)	(9.4)	(9.7)	(10.0)	(9.7)	(9.9)	(10.0)	(10.1)	(10.1)	(96.7)
POC - principal and interest (DDOT)	(2.8)	(2.8)	(3.2)	(3.6)	(4.0)	(4.4)	(4.8)	(4.9)	(5.1)	(5.2)	(5.4)	(5.3)	(5.3)	(5.4)	(5.5)	(5.5)	(52.5)
POC - principal and interest (General Fund grant)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(1.1)	(1.3)	(2.3)	(2.3)	(2.4)	(2.5)	(2.4)	(2.5)	(2.5)	(2.5)	(2.5)	(23.3)
POC - swaps (Governmental)	(35.5)	(39.5)	(40.2)	(39.5)	(39.5)	(39.2)	(39.3)	(38.9)	(38.9)	(38.9)	(38.9)	(38.9)	(38.2)	(37.5)	(36.9)	(36.3)	(382.7)
POC - swaps (EF, excl. DDOT)	(3.0)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.3)	(3.3)	(3.2)	(33.7)
POC - swaps (DDOT)	(1.6)	(1.8)	(1.9)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.8)	(1.8)	(1.8)	(1.7)	(18.3)
POC - swaps (General Fund grant)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(1.4)	(1.3)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.6)	(1.6)	(1.6)	(1.6)	(16.1)
Pension contributions - Public Safety	(47.6)	(37.9)	(32.6)	(91.8)	(58.8)	(50.2)	(133.1)	(156.0)	(172.4)	(189.7)	(207.9)	(209.8)	(214.6)	(215.5)	(212.6)	(211.7)	(1,923.1)
Pension contributions - Non-Public Safety	(10.7)	(11.5)	(1.7)	(9.4)	(7.6)	(4.0)	(32.8)	(36.5)	(40.4)	(45.0)	(50.0)	(52.4)	(55.0)	(57.4)	(60.0)	(62.2)	(491.5)
Pension contributions - DDOT	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(2.8)	(23.6)	(27.7)	(31.2)	(34.8)	(38.7)	(40.6)	(42.7)	(44.5)	(46.6)	(48.3)	(378.8)
Pension contributions - General Fund grant	(1.0)	(0.7)	(0.9)	(1.7)	(1.0)	(2.4)	(6.4)	(9.4)	(10.4)	(11.4)	(12.6)	(12.9)	(13.3)	(13.5)	(13.6)	(13.7)	(117.0)
Health benefits - retiree - Public Safety	(73.7)	(80.2)	(70.4)	(79.6)	(90.6)	(83.1)	(89.4)	(94.4)	(97.5)	(102.0)	(106.3)	(112.2)	(118.0)	(124.6)	(130.7)	(136.9)	(1,112.0)
Health benefits - retiree - Non-Public Safety	(47.4)	(51.6)	(50.6)	(49.0)	(49.2)	(51.5)	(56.4)	(58.3)	(59.6)	(41.4)	(43.2)	(45.6)	(47.9)	(50.6)	(53.1)	(55.6)	(451.8)
Health benefits - retiree - DDOT	-	(12.2)	(10.4)	(11.8)	(12.1)	(13.2)	(13.9)	(14.6)	(15.1)	(15.8)	(16.5)	(17.4)	(18.3)	(19.3)	(20.3)	(21.2)	(172.3)
Health benefits - retiree - General Fund grant	n/a	n/a	n/a	n/a	n/a	n/a	(4.2)	(5.6)	(5.8)	(6.0)	(6.3)	(6.6)	(7.0)	(7.4)	(7.7)	(8.1)	(64.6)
Legacy expenditures	(404.4)	(463.9)	(399.7)	(491.0)	(467.3)	(457.3)	(596.9)	(621.9)	(649.1)	(661.8)	(698.2)	(710.1)	(728.7)	(744.5)	(739.5)	(748.8)	(6,899.5)
<b>Deficit (excl. financing proceeds)</b>	<b>(127.9)</b>	<b>(124.1)</b>	<b>(71.7)</b>	<b>(56.9)</b>	<b>(121.8)</b>	<b>(31.7)</b>	<b>(187.2)</b>	<b>(262.9)</b>	<b>(303.7)</b>	<b>(341.1)</b>	<b>(392.2)</b>	<b>(417.4)</b>	<b>(450.6)</b>	<b>(483.6)</b>	<b>(503.8)</b>	<b>(520.9)</b>	<b>(3,863.3)</b>
Financing proceeds	75.0	-	250.0	-	-	143.5	-	-	-	-	-	-	-	-	-	-	-
<b>Total surplus (deficit)</b>	<b>\$ (52.9)</b>	<b>\$ (124.1)</b>	<b>\$ 178.3</b>	<b>\$ (56.9)</b>	<b>\$ (121.8)</b>	<b>\$ 111.9</b>	<b>\$ (187.2)</b>	<b>\$ (262.9)</b>	<b>\$ (303.7)</b>	<b>\$ (341.1)</b>	<b>\$ (392.2)</b>	<b>\$ (417.4)</b>	<b>\$ (450.6)</b>	<b>\$ (483.6)</b>	<b>\$ (503.8)</b>	<b>\$ (520.9)</b>	<b>\$ (3,863.3)</b>



## Ten-Year Financial Projections

## General Fund detail view

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast											10-year																	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	total																	
Reinvestment in the City																																		
Department revenue initiatives																																		
Fire	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2.0	\$	8.1	\$	6.6	\$	18.3	\$	19.0	\$	6.7	\$	6.6	\$	6.6	\$	6.6	\$	87.0				
36th District Court		-		-		-		-		-		-		5.8		8.2		8.5		8.7		9.0		9.2		9.5		9.8		10.1	78.8			
Blight		-		-		-		-		-		3.0		44.3		13.0		4.0		4.0		4.0		-		-		-		-	72.3			
Municipal Parking		-		-		-		-		-		-		5.6		6.8		6.8		6.8		6.8		6.8		6.8		6.8		6.8	60.3			
DDOT - Transportation		-		-		-		-		-		(1.7)		(5.7)		(1.5)		(0.1)		4.6		6.3		10.4		10.0		14.1		15.0	51.4			
Police		-		-		-		-		-		-		3.6		3.6		3.6		3.6		3.6		3.6		3.6		3.6		3.6	32.6			
General Services		-		-		-		-		-		1.1		2.1		2.1		2.1		2.1		2.1		2.1		2.1		2.1		2.1	20.3			
Other		-		-		-		-		-		2.9		8.1		9.4		9.7		7.3		7.3		7.4		7.4		7.5		7.5	74.4			
Sub-total: Revenues initiatives		-		-		-		-		-		7.2		72.0		48.3		53.0		56.2		45.8		46.2		46.1		50.6		51.8	477.2			
Additional operating expenditures																																		
General Services		-		-		-		-		-		(2.5)		(9.3)		(14.3)		(14.4)		(14.6)		(14.8)		(14.9)		(15.0)		(15.2)		(15.3)	(130.3)			
Police		-		-		-		-		-		(2.2)		(15.2)		(18.5)		(11.5)		(10.0)		(9.4)		(9.5)		(9.5)		(9.3)		(9.7)	(104.9)			
Finance/Budget		-		-		-		-		-		(1.1)		(5.8)		(3.8)		(3.8)		(1.3)		(1.8)		(2.2)		(2.7)		(3.1)		(3.6)	(29.1)			
Other		-		-		-		-		-		(6.0)		(37.8)		(14.0)		(12.1)		(6.1)		(2.9)		(4.6)		(3.5)		(4.4)		(4.3)	(95.7)			
Sub-total: Add. operating exp.		-		-		-		-		-		(11.8)		(68.1)		(50.6)		(41.8)		(32.0)		(28.8)		(31.3)		(30.7)		(32.1)		(32.9)	(359.9)			
Capital investments																																		
Technology		-		-		-		-		-		(3.1)		(54.4)		(29.2)		(12.2)		(10.1)		(9.9)		(8.2)		(8.8)		(8.8)		(7.5)	(152.3)			
Capital expenditures and other infrastructure		-		-		-		-		-		(24.9)		(78.5)		(54.9)		(48.6)		(41.0)		(38.4)		(34.6)		(33.6)		(31.8)		(31.5)	(417.9)			
Implementation costs		-		-		-		-		-		(0.0)		(3.2)		(18.3)		(6.6)		(0.5)		(1.2)		(1.0)		(2.7)		(2.0)		(1.2)	(37.7)			
Sub-total: Capital investments		-		-		-		-		-		(0.0)		(31.2)		(151.2)		(90.8)		(61.3)		(52.4)		(49.3)		(45.5)		(44.4)		(41.8)	(607.9)			
Blight (excludes heavy commercial)		-		-		-		-		-		(2.0)		(98.0)		(80.0)		(80.0)		(80.0)		(80.0)		-		-		-		-	(420.0)			
Total reinvestment in the City		-		-		-		-		-		(0.0)		(37.9)		(245.2)		(173.0)		(130.1)		(108.2)		(112.3)		(30.6)		(29.0)		(23.3)	(21.1)			
Adjusted surplus (deficit)	\$	(52.9)	\$	(124.1)	\$	178.3	\$	(56.9)	\$	(121.8)	\$	111.8	\$	(225.1)	\$	(508.1)	\$	(476.7)	\$	(471.2)	\$	(500.4)	\$	(529.6)	\$	(481.2)	\$	(512.6)	\$	(527.1)	\$	(542.0)	\$	(4,774.0)

## **Appendix A**

### General Fund Department detail

Note: Civic Center, Former Cost Center, and DWDD have been excluded from the presentation as they do not contribute to the forecast and have minimal impact in historical years.

## Ten-Year Financial Projections

## Budget - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>																
Salaries and wages	(1.4)	(1.4)	(1.2)	(1.1)	(1.1)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.6)	(0.8)	(0.9)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)
Medical & fringe benefits	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)
Professional and contractual services	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.2)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest (1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(2.6)</b>	<b>(2.6)</b>	<b>(2.4)</b>	<b>(2.3)</b>	<b>(2.4)</b>	<b>(2.2)</b>	<b>(3.1)</b>	<b>(3.4)</b>	<b>(3.5)</b>	<b>(3.7)</b>	<b>(3.9)</b>	<b>(4.0)</b>	<b>(4.1)</b>	<b>(4.3)</b>	<b>(4.4)</b>	<b>(4.5)</b>
<b>Total surplus (deficit)</b>	<b>\$ (2.6)</b>	<b>\$ (2.6)</b>	<b>\$ (2.4)</b>	<b>\$ (2.3)</b>	<b>\$ (2.4)</b>	<b>\$ (2.2)</b>	<b>\$ (3.1)</b>	<b>\$ (3.4)</b>	<b>\$ (3.5)</b>	<b>\$ (3.7)</b>	<b>\$ (3.9)</b>	<b>\$ (4.0)</b>	<b>\$ (4.1)</b>	<b>\$ (4.3)</b>	<b>\$ (4.4)</b>	<b>\$ (4.5)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (2.2)</b>	<b>\$ (3.1)</b>	<b>\$ (3.4)</b>	<b>\$ (3.5)</b>	<b>\$ (3.7)</b>	<b>\$ (3.9)</b>	<b>\$ (4.0)</b>	<b>\$ (4.1)</b>	<b>\$ (4.3)</b>	<b>\$ (4.4)</b>	<b>\$ (4.5)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	22	23	20	16	15	16	16	16	16	16	16	16	16	16	16	16
Average salary & wages (1)	\$ 62,323	\$ 62,796	\$ 62,338	\$ 71,811	\$ 73,322	\$ 57,557	\$ 64,173	\$ 67,381	\$ 67,381	\$ 69,066	\$ 70,792	\$ 72,562	\$ 74,013	\$ 75,494	\$ 77,003	\$ 78,544
Average overtime	864	891	925	1,177	1,022	1,583	1,765	1,853	1,853	1,899	1,947	1,995	2,035	2,076	2,117	2,160
	\$ 63,187	\$ 63,687	\$ 63,263	\$ 72,988	\$ 74,344	\$ 59,140	\$ 65,937	\$ 69,234	\$ 69,234	\$ 70,965	\$ 72,739	\$ 74,557	\$ 76,049	\$ 77,570	\$ 79,121	\$ 80,703
Overtime as a % of salary & wages	1.4%	1.4%	1.5%	1.6%	1.4%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Pension as a % of salary & wages						9.5%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	44.4%	40.8%	46.3%	50.6%	55.5%	76.8%	81.3%	80.7%	83.3%	84.9%	86.5%	88.7%	90.8%	93.2%	95.2%	97.2%

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Other expenses	Primarily building rental expense

Operational restructuring	
Additional Department employees	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## DPW - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	4.3	2.4	5.1	2.7	3.5	5.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	2.8	2.9	1.8	0.1	(0.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Revenue from use of assets	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.7	1.3	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	0.0	1.0	0.4	0.0	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.2	0.6	0.1	0.3	0.0	0.3	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>8.1</b>	<b>8.3</b>	<b>7.6</b>	<b>3.1</b>	<b>3.1</b>	<b>6.0</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>
<b>Expenditures</b>																
Salaries and wages	(7.6)	(7.5)	(3.6)	(2.3)	(1.8)	(0.9)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Overtime	(0.3)	(0.2)	(0.1)	(0.0)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(1.2)	(1.0)	(0.5)	(0.1)	(0.1)	(0.1)	(0.4)	(0.6)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)
Medical & fringe benefits	(4.0)	(3.8)	(2.0)	(1.3)	(1.3)	(0.4)	(1.0)	(1.2)	(1.2)	(1.3)	(1.3)	(1.4)	(1.4)	(1.5)	(1.6)	(1.6)
Professional and contractual services	(0.8)	(0.8)	(0.5)	(0.3)	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	0.0	(0.1)	(0.0)	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utilities	(2.3)	(1.0)	(0.2)	(0.3)	(0.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Purchased services	(0.1)	(0.1)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.0)	(1.0)	(0.6)	(0.6)	(0.3)	(0.6)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(17.8)</b>	<b>(15.9)</b>	<b>(7.9)</b>	<b>(5.4)</b>	<b>(4.4)</b>	<b>(2.6)</b>	<b>(3.0)</b>	<b>(3.5)</b>	<b>(3.7)</b>	<b>(3.8)</b>	<b>(4.0)</b>	<b>(4.1)</b>	<b>(4.3)</b>	<b>(4.4)</b>	<b>(4.6)</b>	<b>(4.7)</b>
<b>Total surplus (deficit)</b>	<b>\$ (9.7)</b>	<b>\$ (7.6)</b>	<b>\$ (0.3)</b>	<b>\$ (2.3)</b>	<b>\$ (1.3)</b>	<b>\$ 3.4</b>	<b>\$ 0.7</b>	<b>\$ 0.2</b>	<b>\$ 0.0</b>	<b>\$ (0.1)</b>	<b>\$ (0.3)</b>	<b>\$ (0.4)</b>	<b>\$ (0.6)</b>	<b>\$ (0.7)</b>	<b>\$ (0.8)</b>	<b>\$ (1.0)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ 3.4</b>	<b>\$ 0.7</b>	<b>\$ 0.2</b>	<b>\$ 0.0</b>	<b>\$ (0.2)</b>	<b>\$ (0.3)</b>	<b>\$ (0.5)</b>	<b>\$ (0.6)</b>	<b>\$ (0.7)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	184	179	123	114	114	41	14	19	19	19	19	19	19	19	19	19	
Average salary & wages(1)	\$ 30,107	\$ 30,392	\$ 35,862	\$ 30,300	\$ 32,448	\$ 31,439	\$ 33,550	\$ 35,112	\$ 35,112	\$ 35,990	\$ 36,890	\$ 37,812	\$ 38,568	\$ 39,339	\$ 40,126	\$ 40,929	
Average overtime	1,609	1,151	523	383	828	1,505	3,346	3,039	3,039	3,115	3,193	3,273	3,338	3,405	3,473	3,542	
	\$ 31,715	\$ 31,543	\$ 36,385	\$ 30,683	\$ 33,275	\$ 32,943	\$ 36,896	\$ 38,151	\$ 38,151	\$ 39,105	\$ 40,082	\$ 41,085	\$ 41,906	\$ 42,744	\$ 43,599	\$ 44,471	
Overtime as a % of salary & wages	3.9%	2.8%	1.8%	1.9%	5.1%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	
Pension as a % of salary & wages						7.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	53.0%	50.8%	55.9%	55.7%	69.0%	47.9%	158.4%	142.6%	147.5%	150.6%	153.5%	157.8%	161.9%	166.6%	170.7%	174.7%	

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Inspection charges and street-use permits. FY 2013 includes payment from utilities for permits to complete work over several years.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Department moved positions between DPW general fund and DPW street fund in FY 2014 and FY 2015 to more accurately capture costs.
Other expenses	Contracted repair services
	Building rental expenses
Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Finance - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	18.9	8.2	4.4	3.0	3.5	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Revenue from use of assets	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Parking/court fines and other revenue	0.1	0.6	1.3	0.7	(0.1)	0.0	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	4.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>23.6</b>	<b>12.4</b>	<b>5.8</b>	<b>3.7</b>	<b>3.3</b>	<b>0.6</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>
<b>Expenditures</b>																
Salaries and wages	(14.5)	(15.0)	(14.0)	(12.9)	(11.6)	(10.0)	(9.8)	(10.3)	(9.8)	(10.1)	(10.3)	(10.6)	(10.8)	(11.0)	(11.2)	(11.5)
Overtime	(1.2)	(1.0)	(0.7)	(0.8)	(0.8)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Pension	(0.5)	(0.3)	(0.4)	(0.7)	(0.9)	(1.1)	(6.2)	(7.4)	(8.2)	(9.1)	(10.2)	(10.7)	(11.2)	(11.7)	(12.3)	(12.7)
Medical & fringe benefits	(7.4)	(6.9)	(7.0)	(6.9)	(7.2)	(8.1)	(11.3)	(11.8)	(12.1)	(12.6)	(13.2)	(13.9)	(14.5)	(15.2)	(15.9)	(16.6)
Professional and contractual services	(2.9)	(8.2)	(5.1)	(6.9)	(5.2)	(3.6)	(3.6)	(3.6)	(3.6)	(3.7)	(3.7)	(3.7)	(3.8)	(3.8)	(3.9)	(3.9)
Materials & supplies	(0.4)	(0.3)	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)
Utilities	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Purchased services	(0.1)	(0.1)	(0.2)	(0.1)	(0.0)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Risk management and insurance	0.0	-	(0.1)	-	(0.3)	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(3.2)	(3.1)	(5.4)	(2.7)	(2.8)	(3.3)	(4.2)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.4)
Debt service	(0.0)	0.3	(0.0)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(2.7)	(2.8)	(3.0)	(3.3)	(3.5)	(3.4)	(4.4)	(4.6)	(4.6)	(4.8)	(4.9)	(4.8)	(4.8)	(4.8)	(4.9)	(4.9)
Transfers out	-	(1.0)	(1.0)	(0.9)	(1.9)	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(33.1)</b>	<b>(38.6)</b>	<b>(37.5)</b>	<b>(35.8)</b>	<b>(34.7)</b>	<b>(30.7)</b>	<b>(40.8)</b>	<b>(43.3)</b>	<b>(43.9)</b>	<b>(45.8)</b>	<b>(47.9)</b>	<b>(49.3)</b>	<b>(50.8)</b>	<b>(52.4)</b>	<b>(53.9)</b>	<b>(55.4)</b>
<b>Total surplus (deficit)</b>	<b>\$ (9.6)</b>	<b>\$ (26.2)</b>	<b>\$ (31.6)</b>	<b>\$ (32.1)</b>	<b>\$ (31.4)</b>	<b>\$ (30.0)</b>	<b>\$ (40.6)</b>	<b>\$ (43.1)</b>	<b>\$ (43.6)</b>	<b>\$ (45.6)</b>	<b>\$ (47.7)</b>	<b>\$ (49.1)</b>	<b>\$ (50.6)</b>	<b>\$ (52.1)</b>	<b>\$ (53.7)</b>	<b>\$ (55.2)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.5	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
<u>Expenses</u>																
Additional operating expenditures	-	(1.1)	(5.8)	(3.8)	(3.8)	(3.8)	(1.3)	(1.8)	(2.2)	(2.7)	(3.1)	(3.6)	(4.2)	(4.7)	(5.2)	(5.7)
Technology	-	(1.7)	(34.6)	(17.3)	(8.8)	(6.7)	(6.6)	(4.2)	(5.3)	(5.5)	(4.2)	(4.2)	(4.2)	(4.2)	(4.2)	(4.2)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	(2.4)	(7.9)	(4.0)	(0.2)	(0.9)	(0.6)	(1.4)	(0.6)	(0.9)	(0.6)	(0.9)	(0.6)	(0.9)	(0.6)	(0.9)
Subtotal: Expenses	-	(5.2)	(48.3)	(25.1)	(12.8)	(8.8)	(9.1)	(7.8)	(8.6)	(9.5)	(8.4)	(7.3)	(6.7)	(7.5)	(8.4)	(7.3)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (5.2)</b>	<b>\$ (48.3)</b>	<b>\$ (24.6)</b>	<b>\$ (11.8)</b>	<b>\$ (7.8)</b>	<b>\$ (8.0)</b>	<b>\$ (6.7)</b>	<b>\$ (7.5)</b>	<b>\$ (8.4)</b>	<b>\$ (7.3)</b>	<b>\$ (6.7)</b>	<b>\$ (7.5)</b>	<b>\$ (8.4)</b>	<b>\$ (7.3)</b>	<b>\$ (7.3)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (30.0)</b>	<b>\$ (45.8)</b>	<b>\$ (91.3)</b>	<b>\$ (68.2)</b>	<b>\$ (57.4)</b>	<b>\$ (55.5)</b>	<b>\$ (57.1)</b>	<b>\$ (57.3)</b>	<b>\$ (59.7)</b>	<b>\$ (62.1)</b>	<b>\$ (62.5)</b>	<b>\$ (62.5)</b>	<b>\$ (62.5)</b>	<b>\$ (62.5)</b>	<b>\$ (62.5)</b>	<b>\$ (62.5)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	327	310	285	266	235	228	216	216	206	206	206	206	206	206	206	206
Average salary & wages(1)	\$ 44,290	\$ 48,404	\$ 49,213	\$ 48,545	\$ 49,479	\$ 44,131	\$ 45,415	\$ 47,685	\$ 47,685	\$ 48,878	\$ 50,099	\$ 51,352	\$ 52,379	\$ 53,427	\$ 54,495	\$ 55,585
Average overtime	3,822	3,175	2,398	2,920	3,280	3,203	3,296	3,461	3,461	3,547	3,636	3,727	3,801	3,877	3,955	4,034
	\$ 48,113	\$ 51,580	\$ 51,611	\$ 51,465	\$ 52,759	\$ 47,333	\$ 48,710	\$ 51,146	\$ 51,146	\$ 52,425	\$ 53,735	\$ 55,079	\$ 56,180	\$ 57,304	\$ 58,450	\$ 59,619
Overtime as a % of salary & wages	8.6%	6.6%	4.9%	6.0%	6.6%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Pension as a % of salary & wages						10.5%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	50.9%	46.3%	50.1%	53.8%	62.1%	81.1%	115.7%	114.9%	122.9%	125.5%	127.8%	131.3%	134.6%	138.5%	141.7%	145.0%

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Pension system reimbursements, which are recorded in Non-Departmental beginning in FY 2013. The remainder represents interagency billings.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 Headcount reductions occur beginning in FY 2016 due to external payroll processing services provider.
Professional and contractual services	Other contracts for pension services, assessments, and general accounting
Other expenses	Primarily building rental expense and bank service charge
Operational restructuring	
Additional Department employees	- 42 120 121 121 112 112 112 112 112 112

(1) Based on department salaries & wages and employees, see Appendix C.2.



Ten-Year Financial Projections

Fire - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	2.4	2.0	1.4	1.8	0.6	2.3	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	16.2	17.6	15.9	16.3	13.1	12.6	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9	14.9
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	0.1	0.0	0.4	0.2	13.6	13.7	11.7	11.2	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>18.8</b>	<b>19.8</b>	<b>17.4</b>	<b>18.6</b>	<b>14.0</b>	<b>28.8</b>	<b>31.4</b>	<b>29.5</b>	<b>29.0</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>	<b>17.8</b>
<b>Expenditures</b>																
Salaries and wages	(86.3)	(88.4)	(85.3)	(84.7)	(81.9)	(69.3)	(66.2)	(72.7)	(72.1)	(73.9)	(75.8)	(77.7)	(79.2)	(80.8)	(82.4)	(84.1)
Overtime	(7.5)	(10.1)	(11.5)	(12.7)	(15.1)	(4.9)	(5.6)	(4.4)	(4.3)	(4.4)	(4.5)	(4.7)	(4.8)	(4.8)	(4.9)	(5.0)
Pension	(16.7)	(6.9)	(9.2)	(26.4)	(17.3)	(17.0)	(44.8)	(53.4)	(56.8)	(62.2)	(68.2)	(68.8)	(70.4)	(70.7)	(69.8)	(69.5)
Medical & fringe benefits	(50.9)	(42.7)	(49.2)	(52.4)	(54.9)	(51.2)	(41.4)	(43.3)	(44.7)	(46.9)	(49.2)	(51.8)	(54.1)	(56.6)	(59.0)	(61.5)
Professional and contractual services	(3.0)	(2.9)	(2.6)	(3.0)	(2.9)	(2.9)	(2.9)	(2.9)	(2.9)	(3.0)	(3.0)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)
Materials & supplies	(1.9)	(1.8)	(1.6)	(1.9)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Utilities	(1.6)	(3.0)	(1.2)	(2.1)	(1.5)	(1.4)	(1.6)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.1)
Purchased services	(0.4)	(0.1)	0.0	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	(1.4)	(1.6)	(2.2)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Other expenses	(0.3)	(1.0)	(1.0)	(0.9)	(0.5)	(0.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Debt service	(0.0)	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(13.0)	(14.0)	(14.7)	(15.3)	(16.0)	(16.8)	(17.6)	(18.1)	(17.7)	(17.9)	(18.2)	(18.0)	(17.9)	(17.8)	(17.8)	(17.7)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.0)	0.0	-	(0.0)	(0.0)	(0.4)	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(183.1)</b>	<b>(172.4)</b>	<b>(178.6)</b>	<b>(199.3)</b>	<b>(192.1)</b>	<b>(167.2)</b>	<b>(184.0)</b>	<b>(200.6)</b>	<b>(204.4)</b>	<b>(214.3)</b>	<b>(224.8)</b>	<b>(229.9)</b>	<b>(235.4)</b>	<b>(240.0)</b>	<b>(243.2)</b>	<b>(247.1)</b>
<b>Total surplus (deficit)</b>	<b>\$ (164.3)</b>	<b>\$ (152.6)</b>	<b>\$ (161.2)</b>	<b>\$ (180.7)</b>	<b>\$ (178.0)</b>	<b>\$ (138.4)</b>	<b>\$ (152.5)</b>	<b>\$ (171.1)</b>	<b>\$ (175.4)</b>	<b>\$ (196.5)</b>	<b>\$ (207.0)</b>	<b>\$ (212.1)</b>	<b>\$ (217.7)</b>	<b>\$ (222.2)</b>	<b>\$ (225.4)</b>	<b>\$ (229.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ 2.0	\$ 8.1	\$ 6.6	\$ 18.3	\$ 19.0	\$ 6.7	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6	\$ 6.6
<u>Expenses</u>																
Additional operating expenditures	-	(2.9)	(11.9)	(6.3)	(7.9)	(0.9)	2.2	0.5	2.8	2.0	3.3					
Technology	-	-	(1.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.8)	(0.4)	(0.2)	(0.2)					
Capital expenditures and other infrastructure	-	(9.3)	(23.6)	(17.9)	(16.4)	(11.4)	(17.6)	(9.8)	(10.1)	(8.4)	(8.2)					
Implementation costs	-	(0.3)	-	-	-	-	-	-	-	-	-					
Subtotal: Expenses	-	(12.5)	(36.7)	(24.3)	(24.5)	(12.5)	(15.6)	(10.1)	(7.7)	(6.6)	(5.1)					
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (10.5)</b>	<b>\$ (28.6)</b>	<b>\$ (17.7)</b>	<b>\$ (6.2)</b>	<b>\$ 6.5</b>	<b>\$ (8.9)</b>	<b>\$ (3.6)</b>	<b>\$ (1.1)</b>	<b>\$ (0.1)</b>	<b>\$ 1.4</b>					
<b>Adjusted surplus (deficit)</b>	<b>\$ (138.4)</b>	<b>\$ (163.1)</b>	<b>\$ (199.7)</b>	<b>\$ (193.2)</b>	<b>\$ (202.7)</b>	<b>\$ (200.5)</b>	<b>\$ (221.1)</b>	<b>\$ (221.2)</b>	<b>\$ (223.3)</b>	<b>\$ (225.4)</b>	<b>\$ (227.9)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Average salary & wages(1)	\$ 59,754	\$ 62,869	\$ 62,968	\$ 63,698	\$ 65,189	\$ 58,311	\$ 55,950	\$ 58,747	\$ 58,747	\$ 60,216	\$ 61,721	\$ 63,264	\$ 64,530	\$ 65,820	\$ 67,137	\$ 68,479
Average overtime	5,176	7,152	8,484	9,522	11,983	4,084	4,756	3,525	3,525	3,613	3,703	3,796	3,872	3,949	4,028	4,109
	\$ 64,930	\$ 70,022	\$ 71,452	\$ 73,220	\$ 77,172	\$ 62,395	\$ 60,705	\$ 62,272	\$ 62,272	\$ 63,829	\$ 65,425	\$ 67,060	\$ 68,401	\$ 69,769	\$ 71,165	\$ 72,588
Overtime as a % of salary & wages	8.7%	11.4%	13.5%	14.9%	18.4%	7.0%	8.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Pension as a % of salary & wages						24.6%	67.6%	73.4%	78.7%	84.2%	90.0%	88.6%	88.9%	87.5%	84.6%	82.6%
Medical & fringe as a % of salary & wage	59.0%	48.3%	57.7%	61.8%	66.9%	73.9%	62.5%	59.5%	62.0%	63.5%	64.9%	66.6%	68.2%	70.0%	71.6%	73.1%

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Fire marshal inspections; increases represent FY 2014 budgeted revenues
Sales and charges for services	Primarily EMS administration service charges, for which there is a fee increase assumed beginning FY 2014
Grant revenue	SAFER grant, which expires at the end of FY 2016
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Other contracts - EMS administration and EMS-Casino municipal service costs
Materials & supplies	Operating supplies and repairs & maintenance
Utilities	Primarily telecommunication, natural gas, and electricity
Other expenses	Primarily building rental expense and capital outlays
Operational restructuring	
Additional Department employees	- 161 97 84 182 193 165 153 135 129 117

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Health & Wellness - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	1.6	1.5	1.4	1.3	0.7	0.2	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	10.1	11.1	7.9	5.8	8.7	2.8	1.0	-	-	-	-	-	-	-	-	-
Revenue from use of assets	0.2	0.1	0.2	0.1	0.1	0.1	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	1.3	1.3	1.1	0.1	0.0	0.0	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	54.5	52.0	64.3	53.4	57.3	28.3	1.6	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.3
<b>Total revenues</b>	<b>68.1</b>	<b>66.0</b>	<b>74.9</b>	<b>60.7</b>	<b>66.8</b>	<b>31.4</b>	<b>2.5</b>	<b>1.7</b>	<b>1.8</b>	<b>1.9</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.2</b>	<b>2.2</b>	<b>2.3</b>
<b>Expenditures</b>																
Salaries and wages	(13.4)	(13.3)	(11.6)	(9.7)	(7.9)	(2.4)	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	(0.1)	(0.2)	(0.1)	0.1	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(2.0)	(1.8)	(1.9)	(2.3)	(1.3)	(0.2)	(0.5)	(0.5)	(0.6)	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)
Medical & fringe benefits	(6.7)	(6.2)	(5.7)	(5.9)	(5.2)	(2.1)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Professional and contractual services	(49.2)	(49.2)	(60.4)	(49.3)	(52.6)	(21.4)	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(3.3)	(2.5)	(1.8)	(1.1)	(1.2)	(0.3)	(0.1)	-	-	-	-	-	-	-	-	-
Utilities	(2.0)	(2.5)	(1.4)	(2.0)	(1.4)	(1.3)	(0.7)	-	-	-	-	-	-	-	-	-
Purchased services	(1.7)	(2.0)	(1.2)	(0.2)	(0.9)	(0.4)	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.6)	(0.6)	(0.4)	(0.7)	(1.5)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest1	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(0.6)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Transfers out	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(1.7)	(2.0)	(1.0)	(0.9)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(81.6)</b>	<b>(81.2)</b>	<b>(86.3)</b>	<b>(72.8)</b>	<b>(73.0)</b>	<b>(28.6)</b>	<b>(2.8)</b>	<b>(1.7)</b>	<b>(1.8)</b>	<b>(1.9)</b>	<b>(2.0)</b>	<b>(2.1)</b>	<b>(2.1)</b>	<b>(2.2)</b>	<b>(2.2)</b>	<b>(2.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (13.5)</b>	<b>\$ (15.2)</b>	<b>\$ (11.5)</b>	<b>\$ (12.1)</b>	<b>\$ (6.2)</b>	<b>\$ 2.8</b>	<b>\$ (0.3)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	(5.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.3)	(5.3)	(0.2)	(0.2)	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.3)</b>	<b>\$ (5.3)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.3)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ 2.8</b>	<b>\$ (0.6)</b>	<b>\$ (5.3)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>	<b>\$ (0.2)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	348	317	262	243	185	80	14	9	9	9	9	9	9	9	9	9	
Average salary & wages(1)	\$ 38,399	\$ 42,069	\$ 44,205	\$ 39,808	\$ 42,873	\$ 29,627	\$ 60,946	\$ 73,547	\$ 73,547	\$ 75,386	\$ 77,270	\$ 79,202	\$ 80,786	\$ 82,402	\$ 84,050	\$ 85,731	
Average overtime	404	525	529	(486)	456	164	164	187	187	191	196	201	205	209	213	218	
	\$ 38,804	\$ 42,594	\$ 44,734	\$ 39,322	\$ 43,329	\$ 29,791	\$ 61,110	\$ 73,734	\$ 73,734	\$ 75,577	\$ 77,466	\$ 79,403	\$ 80,991	\$ 82,611	\$ 84,263	\$ 85,948	
Overtime as a % of salary & wages	1.1%	1.2%	1.2%	-1.2%	1.1%	0.6%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Pension as a % of salary & wages						8.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	50.3%	46.6%	49.3%	61.0%	65.3%	88.6%	29.6%	26.5%	27.2%	27.7%	28.2%	28.7%	28.9%	29.1%	29.4%	29.7%	

Key Items	Comment/Reference
General	Health & Wellness transitioned to Institute for Population Health (IPH) effective 10/31/12. The department will retain approximately 9 individuals to perform a required administrative function; the costs incurred by these individuals are assumed to be grant funded.
Revenue	
Sales and charges for services	Vital records revenue, which is assumed to be transferred to the County beginning 1/1/2014.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Operational restructuring	
Additional Department employees	- - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Human Resources - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	7.2	4.1	2.4	6.8	3.2	(0.4)	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>7.2</b>	<b>4.1</b>	<b>2.4</b>	<b>6.8</b>	<b>3.2</b>	<b>(0.4)</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>
<b>Expenditures</b>																
Salaries and wages	(9.2)	(9.2)	(8.5)	(6.8)	(5.9)	(4.2)	(4.2)	(4.4)	(3.1)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.7)
Overtime	(0.5)	(0.6)	(0.6)	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(0.8)	(0.7)	(0.5)	(0.4)	(0.6)	(0.5)	(2.6)	(3.2)	(2.6)	(2.9)	(3.2)	(3.4)	(3.6)	(3.7)	(3.9)	(4.1)
Medical & fringe benefits	(4.8)	(4.4)	(4.5)	(3.8)	(3.7)	(3.4)	(5.0)	(5.2)	(5.0)	(5.2)	(5.4)	(5.7)	(6.0)	(6.3)	(6.6)	(6.9)
Professional and contractual services	(0.7)	(0.7)	(0.7)	(0.5)	(1.3)	(0.3)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.8)	(1.0)	(0.6)	(0.5)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(1.2)	(1.2)	(1.3)	(1.5)	(1.6)	(1.5)	(1.9)	(2.0)	(1.5)	(1.5)	(1.6)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(18.3)</b>	<b>(18.0)</b>	<b>(17.0)</b>	<b>(14.0)</b>	<b>(13.9)</b>	<b>(10.7)</b>	<b>(15.4)</b>	<b>(16.5)</b>	<b>(13.9)</b>	<b>(14.5)</b>	<b>(15.2)</b>	<b>(15.7)</b>	<b>(16.3)</b>	<b>(16.8)</b>	<b>(17.4)</b>	<b>(17.9)</b>
<b>Total surplus (deficit)</b>	<b>\$ (11.1)</b>	<b>\$ (14.0)</b>	<b>\$ (14.5)</b>	<b>\$ (7.2)</b>	<b>\$ (10.7)</b>	<b>\$ (11.1)</b>	<b>\$ (13.2)</b>	<b>\$ (14.3)</b>	<b>\$ (11.6)</b>	<b>\$ (12.3)</b>	<b>\$ (13.0)</b>	<b>\$ (13.5)</b>	<b>\$ (14.0)</b>	<b>\$ (14.6)</b>	<b>\$ (15.1)</b>	<b>\$ (15.7)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	(0.1)	(2.3)	(3.9)	(4.0)	(4.0)	(4.0)	(4.0)	(4.1)	(4.0)	(4.0)	(4.1)	(4.1)	(4.1)	(4.2)	(4.3)
Technology	-	-	(0.5)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Capital expenditures and other infrastructure	-	-	-	(1.0)	-	-	-	(1.0)	-	-	-	-	-	-	-	-
Implementation costs	-	-	(1.4)	(1.0)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.1)	(4.2)	(6.0)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.3)	(4.4)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.1)</b>	<b>\$ (4.2)</b>	<b>\$ (6.0)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.1)</b>	<b>\$ (4.2)</b>	<b>\$ (4.2)</b>	<b>\$ (4.3)</b>	<b>\$ (4.4)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (11.1)</b>	<b>\$ (13.2)</b>	<b>\$ (18.5)</b>	<b>\$ (17.6)</b>	<b>\$ (16.3)</b>	<b>\$ (17.1)</b>	<b>\$ (17.6)</b>	<b>\$ (18.2)</b>	<b>\$ (18.8)</b>	<b>\$ (19.4)</b>	<b>\$ (20.0)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

Ten-Year Financial Projections

Human Resources - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	175	168	171	176	107	93	84	84	60	60	60	60	60	60	60	60
Average salary & wages(1)	\$ 52,849	\$ 55,000	\$ 49,465	\$ 38,861	\$ 55,145	\$ 44,710	\$ 49,727	\$ 52,213	\$ 52,213	\$ 53,519	\$ 54,857	\$ 56,228	\$ 57,353	\$ 58,500	\$ 59,670	\$ 60,863
Average overtime	2,760	3,423	3,558	944	925	2,125	2,363	2,481	2,481	2,543	2,607	2,672	2,725	2,780	2,835	2,892
	\$ 55,609	\$ 58,423	\$ 53,023	\$ 39,805	\$ 56,070	\$ 46,835	\$ 52,090	\$ 54,694	\$ 54,694	\$ 56,062	\$ 57,463	\$ 58,900	\$ 60,078	\$ 61,279	\$ 62,505	\$ 63,755
Overtime as a % of salary & wages	5.2%	6.2%	7.2%	2.4%	1.7%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%
Pension as a % of salary & wages						11.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wage	52.0%	47.7%	52.8%	55.1%	62.4%	82.6%	118.7%	118.0%	158.3%	161.6%	164.5%	169.1%	173.6%	178.9%	183.3%	187.7%

Key Items	Comment/Reference
General	Payroll administration will be managed by an external firm beginning in FY 2015. This results in decreased personnel costs beginning FY 2016; however, certain implementation costs will be incurred in FY 2015 (captured in Non-departmental)
Revenues	
Sales and charges for services	Interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 - Headcount reductions occur beginning FY 2016 due to external payroll processing services provider.
Professional and contractual services	Primarily labor relations administration
Other expenses	Building rental expenses

Operational restructuring																
Additional Department employees	-	6	22	33	33	33	33	33	33	33	33	33	33	33	33	33

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Human Rights - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.4	0.5	0.4	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.5</b>	<b>0.4</b>	<b>0.5</b>	<b>0.4</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
<b>Expenditures</b>																
Salaries and wages	(0.7)	(0.7)	(0.5)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Overtime	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)
Professional and contractual services	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.0)	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(1.4)</b>	<b>(1.3)</b>	<b>(0.9)</b>	<b>(0.9)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(1.2)</b>	<b>(1.2)</b>	<b>(1.3)</b>	<b>(1.4)</b>	<b>(1.4)</b>	<b>(1.5)</b>	<b>(1.5)</b>	<b>(1.6)</b>	<b>(1.6)</b>	<b>(1.7)</b>
<b>Total surplus (deficit)</b>	<b>\$ (0.8)</b>	<b>\$ (0.9)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.4)</b>	<b>\$ (0.9)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>	<b>\$ (1.4)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.4
<b>Expenses</b>																
Additional operating expenditures	-	-	(0.4)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
Technology	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.5)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.2)</b>	<b>\$ (0.3)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (0.4)</b>	<b>\$ (0.9)</b>	<b>\$ (1.5)</b>	<b>\$ (1.3)</b>	<b>\$ (1.4)</b>	<b>\$ (1.4)</b>	<b>\$ (1.4)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	13	12	n/a	8	6	5	5	5	5	5	5	5	5	5	5	5	
Average salary & wages(1)	\$ 51,973	\$ 58,859	n/a	\$ 54,195	\$ 56,173	\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879	
Average overtime	290	230	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	
	\$ 52,263	\$ 59,089	\$ -	\$ 54,195	\$ 56,173	\$ 50,106	\$ 57,093	\$ 59,948	\$ 59,948	\$ 61,447	\$ 62,983	\$ 64,558	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879	
Overtime as a % of salary & wages	0.6%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages						10.4%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	41.8%	38.4%	42.5%	47.6%	55.3%	72.7%	134.0%	133.5%	137.9%	140.7%	143.2%	147.2%	151.0%	155.5%	159.3%	163.1%	

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Detroit Business Certification Program (DBCP) fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring	
Additional Department employees	- - 6 6 6 6 6 6 6 6

(1) Based on department salaries & wages and employees, see Appendix C.2.



## Ten-Year Financial Projections

## Human Services - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.6	0.9	-	-	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.4)	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	0.1	0.1	0.1	0.0	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>1.7</b>	<b>0.9</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>																
Salaries and wages	(0.7)	(0.4)	(0.3)	(0.2)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-
Overtime	(0.0)	(0.0)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Medical & fringe benefits	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	-	-
Professional and contractual services	(0.6)	(0.5)	(0.2)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Materials & supplies	(0.1)	(0.1)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Utilities	(0.0)	(0.0)	(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Purchased services	(0.0)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(2.0)</b>	<b>(1.5)</b>	<b>(0.9)</b>	<b>(0.3)</b>	<b>(0.2)</b>	<b>(0.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total surplus (deficit)</b>	<b>\$ (0.3)</b>	<b>\$ (0.6)</b>	<b>\$ (0.8)</b>	<b>\$ (0.3)</b>	<b>\$ (0.1)</b>	<b>\$ (0.0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (0.0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	117	91	95	85	52	22	-	-	-	-	-	-	-	-	-	-	
Average salary & wages(1)	\$ 42,296	\$ 53,028	\$ 47,676	\$ 46,749	\$ 64,791	\$ 44,951	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Average overtime	60	56	-	-	4	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	\$ 42,356	\$ 53,084	\$ 47,676	\$ 46,749	\$ 64,795	\$ 44,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime as a % of salary & wages	1.0%	1.2%	0.0%	0.0%	0.2%	0.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Pension as a % of salary & wages						0.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Medical & fringe as a % of salary & wages	59.3%	55.6%	54.1%	46.5%	83.7%	66.7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	

Key Items	Comment/Reference
General	The Human Services department is being transitioned out of the City effective FY 2014

Operational restructuring	
Additional Department employees	- - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

ITS - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.5	0.5	0.2	1.3	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.9</b>	<b>0.5</b>	<b>0.2</b>	<b>1.3</b>	<b>0.4</b>	<b>0.7</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Expenditures</b>																
Salaries and wages	(5.1)	(5.1)	(4.0)	(3.4)	(2.6)	(2.0)	(2.0)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)
Overtime	(0.4)	(0.2)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.6)	(0.5)	(0.4)	(0.4)	(0.3)	(0.2)	(1.3)	(1.7)	(1.9)	(2.1)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)
Medical & fringe benefits	(2.6)	(2.3)	(1.9)	(1.8)	(1.5)	(1.5)	(2.4)	(2.5)	(2.6)	(2.8)	(2.9)	(3.0)	(3.2)	(3.3)	(3.5)	(3.6)
Professional and contractual services	(2.4)	(2.5)	(4.9)	(3.0)	(2.6)	(3.8)	(3.8)	(3.8)	(3.9)	(3.9)	(4.0)	(4.0)	(4.0)	(4.1)	(4.1)	(4.2)
Materials & supplies	(8.4)	(11.4)	(12.3)	(8.7)	(8.1)	(4.8)	(7.8)	(6.9)	(5.9)	(6.0)	(6.0)	(6.1)	(6.1)	(6.2)	(6.3)	(6.3)
Utilities	(0.8)	(1.4)	(0.5)	(0.8)	(0.5)	(2.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Purchased services	-	(0.2)	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.7)	(1.7)	(1.8)	(1.5)	(0.8)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)
Debt service	(0.1)	-	-	-	-	(1.1)	(1.4)	(1.4)	(1.4)	(0.7)	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.5)	(0.5)	(0.6)	(0.6)	(0.7)	(0.6)	(0.9)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)
Transfers out	-	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(22.7)</b>	<b>(26.0)</b>	<b>(26.7)</b>	<b>(20.3)</b>	<b>(17.0)</b>	<b>(18.1)</b>	<b>(21.7)</b>	<b>(21.8)</b>	<b>(21.3)</b>	<b>(21.1)</b>	<b>(20.9)</b>	<b>(21.3)</b>	<b>(21.7)</b>	<b>(22.2)</b>	<b>(22.6)</b>	<b>(23.0)</b>
<b>Total surplus (deficit)</b>	<b>\$ (21.8)</b>	<b>\$ (25.5)</b>	<b>\$ (26.6)</b>	<b>\$ (19.1)</b>	<b>\$ (16.7)</b>	<b>\$ (17.4)</b>	<b>\$ (21.2)</b>	<b>\$ (21.3)</b>	<b>\$ (20.8)</b>	<b>\$ (20.6)</b>	<b>\$ (20.4)</b>	<b>\$ (20.8)</b>	<b>\$ (21.2)</b>	<b>\$ (21.7)</b>	<b>\$ (22.1)</b>	<b>\$ (22.5)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (17.4)</b>	<b>\$ (21.2)</b>	<b>\$ (21.3)</b>	<b>\$ (20.8)</b>	<b>\$ (20.6)</b>	<b>\$ (20.4)</b>	<b>\$ (20.8)</b>	<b>\$ (21.2)</b>	<b>\$ (21.7)</b>	<b>\$ (22.1)</b>	<b>\$ (22.5)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	99	92	65	46	43	35	35	38	38	38	38	38	38	38	38	38
Average salary & wages(1)	\$ 51,306	\$ 55,548	\$ 61,007	\$ 74,548	\$ 60,681	\$ 57,494	\$ 57,494	\$ 60,369	\$ 60,369	\$ 61,878	\$ 63,425	\$ 65,011	\$ 66,311	\$ 67,637	\$ 68,990	\$ 70,369
Average overtime	4,087	2,260	2,140	1,465	597	2,467	2,467	2,590	2,590	2,655	2,721	2,789	2,845	2,902	2,960	3,019
	\$ 55,393	\$ 57,808	\$ 63,147	\$ 76,013	\$ 61,278	\$ 59,961	\$ 59,961	\$ 62,959	\$ 62,959	\$ 64,533	\$ 66,146	\$ 67,800	\$ 69,156	\$ 70,539	\$ 71,949	\$ 73,388
Overtime as a % of salary & wages	8.0%	4.1%	3.5%	2.0%	1.0%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
Pension as a % of salary & wages						9.7%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wage	51.0%	45.7%	48.1%	53.2%	55.9%	74.7%	117.9%	110.5%	114.1%	116.4%	118.5%	121.7%	124.8%	128.3%	131.3%	134.4%

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Primarily interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Information technology contracts
Materials & supplies	Primarily hardware (servers, Xerox, etc.) and software (Oracle, Groupwise, etc.) maintenance & upgrade costs; does not include upgrade costs in excess of 2012 levels. Beginning FY 2015, savings from payroll administration outsourcing reflected as certain upgrades would not be completed
Other expenses	Rental expenses (building, computers, and other office equipment)
Debt service	Payments for IBM product purchased through financing in FY 2013; purchase captured in Non-Departmental
Operational restructuring	
Additional Department employees	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Law - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	(1.2)	1.0	0.6	0.1	1.2	0.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Revenue from use of assets	-	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.1	0.3	0.1	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>(1.1)</b>	<b>1.3</b>	<b>0.6</b>	<b>0.2</b>	<b>1.5</b>	<b>0.7</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>
<b>Expenditures</b>																
Salaries and wages	(9.3)	(9.2)	(8.2)	(7.7)	(7.4)	(6.1)	(6.1)	(6.4)	(6.4)	(6.6)	(6.8)	(6.9)	(7.1)	(7.2)	(7.3)	(7.5)
Overtime	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.3)	(0.2)	(0.0)	(0.2)	(0.5)	(0.6)	(3.9)	(4.6)	(5.3)	(6.0)	(6.7)	(7.0)	(7.3)	(7.7)	(8.0)	(8.3)
Medical & fringe benefits	(4.0)	(3.6)	(3.4)	(3.5)	(4.0)	(4.2)	(3.3)	(3.4)	(3.5)	(3.7)	(3.8)	(4.0)	(4.2)	(4.3)	(4.5)	(4.7)
Professional and contractual services	(3.3)	(3.5)	(3.0)	(2.1)	(1.6)	(1.7)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)
Materials & supplies	(0.5)	(0.3)	(0.4)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(1.2)	(0.9)	(1.4)	(1.2)	(1.4)	(1.3)	(1.3)	(1.3)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.1)	(1.2)	(1.1)	(0.9)	(0.1)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(1.6)	(1.6)	(1.8)	(1.9)	(2.0)	(2.0)	(2.8)	(2.9)	(3.0)	(3.1)	(3.2)	(3.1)	(3.2)	(3.2)	(3.2)	(3.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(21.5)</b>	<b>(20.7)</b>	<b>(19.3)</b>	<b>(17.9)</b>	<b>(17.3)</b>	<b>(16.9)</b>	<b>(20.2)</b>	<b>(21.6)</b>	<b>(22.6)</b>	<b>(23.6)</b>	<b>(24.7)</b>	<b>(25.4)</b>	<b>(26.1)</b>	<b>(26.8)</b>	<b>(27.5)</b>	<b>(28.2)</b>
<b>Total surplus (deficit)</b>	<b>\$ (22.6)</b>	<b>\$ (19.4)</b>	<b>\$ (18.6)</b>	<b>\$ (17.8)</b>	<b>\$ (15.8)</b>	<b>\$ (16.2)</b>	<b>\$ (18.4)</b>	<b>\$ (19.8)</b>	<b>\$ (20.8)</b>	<b>\$ (21.8)</b>	<b>\$ (23.0)</b>	<b>\$ (23.6)</b>	<b>\$ (24.3)</b>	<b>\$ (25.0)</b>	<b>\$ (25.8)</b>	<b>\$ (26.4)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	1.6	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1
Technology	-	-	-	-	-	-	(0.5)	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	(0.1)	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	(0.5)	1.5	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.5)</b>	<b>\$ 1.5</b>	<b>\$ 1.0</b>	<b>\$ 1.0</b>	<b>\$ 0.9</b>	<b>\$ 0.9</b>	<b>\$ 0.9</b>	<b>\$ 0.9</b>	<b>\$ 0.8</b>	<b>\$ 0.8</b>	<b>\$ 0.7</b>	<b>\$ 0.7</b>	<b>\$ 0.7</b>	<b>\$ 0.7</b>	<b>\$ 0.7</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (16.2)</b>	<b>\$ (18.9)</b>	<b>\$ (18.3)</b>	<b>\$ (19.8)</b>	<b>\$ (20.9)</b>	<b>\$ (22.0)</b>	<b>\$ (22.8)</b>	<b>\$ (23.5)</b>	<b>\$ (24.3)</b>	<b>\$ (25.0)</b>	<b>\$ (25.7)</b>	<b>\$ (26.4)</b>	<b>\$ (27.1)</b>	<b>\$ (27.8)</b>	<b>\$ (28.5)</b>	<b>\$ (29.2)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86	86	
Average salary & wages(1)	\$ 73,486	\$ 75,672	\$ 72,144	\$ 73,252	\$ 78,313	\$ 71,497	\$ 71,497	\$ 75,072	\$ 75,072	\$ 76,949	\$ 78,873	\$ 80,844	\$ 82,461	\$ 84,111	\$ 85,793	\$ 87,509	
Average overtime	222	728	161	114	568	1,094	1,094	1,148	1,148	1,177	1,207	1,237	1,261	1,287	1,312	1,339	
	\$ 73,709	\$ 76,400	\$ 72,305	\$ 73,366	\$ 78,881	\$ 72,591	\$ 72,591	\$ 76,220	\$ 76,220	\$ 78,126	\$ 80,079	\$ 82,081	\$ 83,723	\$ 85,397	\$ 87,105	\$ 88,847	
Overtime as a % of salary & wages	0.3%	1.0%	0.2%	0.2%	0.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Pension as a % of salary & wages						10.0%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	42.3%	38.9%	41.8%	45.7%	54.1%	68.6%	53.6%	52.9%	54.5%	55.6%	56.6%	57.9%	59.0%	60.3%	61.4%	62.6%	

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Primarily interagency billings; Law department began invoicing other departments correctly in FY 2012
Parking/court fines and other revenue	Miscellaneous receipts
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Contracts for legal work/assistance and other printing contracts/services
Purchased services	Purchased administration costs
Other expenses	Building rental expenses
Operational restructuring	
Additional Department employees	- - 9 17 17 17 17 17 17

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Mayor - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.1	0.0	0.2	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	(0.1)	(0.4)	0.7	(0.2)	0.1	0.0	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.1	-	-	0.2	0.1	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total revenues	0.0	(0.3)	0.7	0.1	0.2	(0.1)	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures																
Salaries and wages	(5.7)	(5.3)	(4.6)	(4.0)	(3.1)	(2.2)	(2.1)	(2.3)	(2.3)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)	(2.7)
Overtime	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.7)	(0.5)	(0.4)	(0.5)	(0.5)	(0.2)	(1.3)	(1.7)	(2.0)	(2.2)	(2.4)	(2.5)	(2.7)	(2.8)	(2.9)	(3.0)
Medical & fringe benefits	(2.6)	(2.1)	(1.9)	(1.6)	(1.5)	(1.2)	(1.8)	(1.9)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.7)
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.2)	(0.1)	(0.0)	(0.5)	(1.0)	(1.1)	(1.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.2)	(0.2)	(0.2)	(0.2)	0.0	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)
Utilities	(0.3)	(0.2)	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Other expenses	(1.5)	(1.3)	(0.9)	(0.7)	(0.6)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest1	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.8)	(0.9)	(1.1)	(1.1)	(1.1)	(1.2)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	0.2	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(11.3)	(10.1)	(8.7)	(8.0)	(6.6)	(5.0)	(7.2)	(8.7)	(9.0)	(9.5)	(8.9)	(9.2)	(9.4)	(9.7)	(10.0)	(10.3)
Total surplus (deficit)																
	\$ (11.3)	\$ (10.5)	\$ (8.0)	\$ (7.8)	\$ (6.4)	\$ (5.0)	\$ (7.2)	\$ (8.6)	\$ (9.0)	\$ (9.4)	\$ (8.8)	\$ (9.1)	\$ (9.4)	\$ (9.7)	\$ (10.0)	\$ (10.2)
Operational restructuring																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses																
Additional operating expenditures	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(1.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Operational restructuring	\$ -	\$ (1.3)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (1.3)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)
Adjusted surplus (deficit)																
	\$ (5.0)	\$ (8.5)	\$ (8.7)	\$ (9.1)	\$ (9.5)	\$ (8.9)	\$ (9.2)	\$ (9.5)	\$ (9.2)	\$ (9.5)	\$ (9.8)	\$ (10.1)	\$ (10.3)	\$ (10.6)	\$ (10.9)	\$ (11.2)

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	108	74	63	52	39	22	22	24	24	24	24	24	24	24	24	24
Average salary & wages(1)	\$ 52,946	\$ 71,222	\$ 73,700	\$ 76,927	\$ 80,495	\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657
Average overtime	9	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 52,955	\$ 71,248	\$ 73,700	\$ 76,927	\$ 80,495	\$ 98,421	\$ 92,861	\$ 97,504	\$ 97,504	\$ 99,942	\$ 102,440	\$ 105,001	\$ 107,101	\$ 109,243	\$ 111,428	\$ 113,657
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						11.2%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wage:	45.0%	40.6%	41.4%	40.8%	48.4%	56.0%	85.9%	80.6%	83.0%	84.6%	86.0%	88.1%	90.3%	92.7%	94.8%	96.8%

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Miscellaneous receipts
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Headcount reduction due to reallocation of Neighborhood City Hall employees to Recreation department in FY 2013
Materials & supplies	Contracts for legal work/assistance and PSCs
Other expenses	Primarily repairs, maintenance, and supplies
	Primarily rental expenses
Operational restructuring	
Additional Department employees	- 31 31 31 31 31 31 31 31 31 31

(1) Based on department salaries & wages and employees, see Appendix C.2.



## Ten-Year Financial Projections

## Planning &amp; Development - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	(0.1)	0.0	0.8	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	3.3	18.4	1.0	0.2	(1.5)	7.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Parking/court fines and other revenue	0.4	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	2.0	1.8	1.5	2.0	0.7	1.6	1.4	4.5	4.6	4.6	4.7	4.8	4.9	4.9	5.0	5.1
<b>Total revenues</b>	<b>5.9</b>	<b>21.7</b>	<b>2.5</b>	<b>2.2</b>	<b>0.1</b>	<b>9.1</b>	<b>1.6</b>	<b>4.7</b>	<b>4.8</b>	<b>4.9</b>	<b>5.0</b>	<b>5.0</b>	<b>5.1</b>	<b>5.2</b>	<b>5.3</b>	<b>5.3</b>
<b>Expenditures</b>																
Salaries and wages	(1.5)	(1.8)	(1.7)	(1.0)	(0.7)	(0.6)	(0.6)	(3.2)	(3.2)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.6)	(3.7)
Overtime	-	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.2)	(0.2)	(0.2)	(0.2)	(0.0)	(0.0)	(0.4)	(2.3)	(2.7)	(3.0)	(3.3)	(3.5)	(3.6)	(3.8)	(4.0)	(4.1)
Medical & fringe benefits	(0.7)	(0.8)	(0.8)	(0.5)	(0.4)	(0.3)	(0.5)	(2.2)	(2.2)	(2.3)	(2.4)	(2.6)	(2.7)	(2.8)	(2.9)	(3.0)
Professional and contractual services	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Materials & supplies	(0.3)	(0.4)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Utilities	(0.0)	(0.0)	0.1	-	(0.0)	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	(0.1)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(5.3)	(5.4)	(4.8)	(3.8)	(2.7)	(2.9)	(2.9)	(7.5)	(4.1)	(4.1)	(4.1)	(4.2)	(4.2)	(4.2)	(4.3)	(4.3)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.3)	(1.4)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(8.3)</b>	<b>(8.9)</b>	<b>(7.8)</b>	<b>(5.6)</b>	<b>(4.1)</b>	<b>(4.1)</b>	<b>(4.8)</b>	<b>(17.8)</b>	<b>(14.8)</b>	<b>(15.4)</b>	<b>(16.0)</b>	<b>(16.4)</b>	<b>(16.8)</b>	<b>(17.2)</b>	<b>(17.6)</b>	<b>(18.0)</b>
<b>Total surplus (deficit)</b>	<b>\$ (2.5)</b>	<b>\$ 12.8</b>	<b>\$ (5.3)</b>	<b>\$ (3.4)</b>	<b>\$ (4.0)</b>	<b>\$ 5.0</b>	<b>\$ (3.2)</b>	<b>\$ (13.1)</b>	<b>\$ (10.0)</b>	<b>\$ (10.5)</b>	<b>\$ (11.0)</b>	<b>\$ (11.4)</b>	<b>\$ (11.7)</b>	<b>\$ (12.0)</b>	<b>\$ (12.3)</b>	<b>\$ (12.7)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	(0.4)	(1.2)	(1.0)	(0.9)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)
Technology	-	-	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	(0.6)	(6.8)	(0.8)	-	-	-	-	-	-	-	-	(1.0)	(1.0)	-	-
Subtotal: Expenses	-	(1.0)	(8.5)	(1.8)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(2.1)	(2.1)	(1.1)	(1.1)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (1.0)</b>	<b>\$ (8.5)</b>	<b>\$ (1.8)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (2.1)</b>	<b>\$ (2.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ 5.0</b>	<b>\$ (4.2)</b>	<b>\$ (21.5)</b>	<b>\$ (11.8)</b>	<b>\$ (11.5)</b>	<b>\$ (12.0)</b>	<b>\$ (12.4)</b>	<b>\$ (13.7)</b>	<b>\$ (14.1)</b>	<b>\$ (13.4)</b>	<b>\$ (13.8)</b>	<b>\$ (13.8)</b>	<b>\$ (13.8)</b>	<b>\$ (13.8)</b>	<b>\$ (13.8)</b>	<b>\$ (13.8)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	172	173	160	154	122	116	116	113	113	113	113	113	113	113	113	113
Average salary & wages(1)	\$ 54,225	\$ 54,491	\$ 55,121	\$ 51,860	\$ 59,007	\$ 53,640	\$ 53,640	\$ 56,322	\$ 56,322	\$ 57,730	\$ 59,173	\$ 60,652	\$ 61,865	\$ 63,103	\$ 64,365	\$ 65,652
Average overtime	-	0	2	0	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 54,225	\$ 54,491	\$ 55,124	\$ 51,860	\$ 59,007	\$ 53,640	\$ 53,640	\$ 56,322	\$ 56,322	\$ 57,730	\$ 59,173	\$ 60,652	\$ 61,865	\$ 63,103	\$ 64,365	\$ 65,652
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						4.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	47.5%	43.1%	46.7%	49.0%	56.5%	58.6%	88.6%	68.1%	70.2%	71.6%	72.8%	74.6%	76.3%	78.2%	79.8%	81.5%

Key Items	Comment/Reference
General	HUD is requiring the City to capture indirect costs and those related to Development/Real Estate and Planning functions in the General Fund and seek reimbursement after payment is made. Personnel costs related to Development/Real Estate and Planning functions transferred to the General Fund will no longer be reimbursed as those heads are not related to grant funded projects
Revenues	
Sales and charges for services	Block grant reimbursements
Revenue from use of assets	Real estate rentals. FY 2012 reflects a loss on sale of property and FY 2013 reflects proceeds from a sale; no gain/loss assumed in the projection period
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Other expenses	Development costs. Includes one-time repayment (\$3.5m) of grant funds to HUD due to FY12 and FY13 over reimbursements
Operational restructuring	
Additional Department employees	- 16 (32) (34) (34) (34) (34) (34) (34) (34) (34) (34)

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

Police - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	51.7	49.9	44.2	44.6	39.8	35.3	20.1	24.5	24.5	24.9	25.3	25.7	26.1	26.4	26.8	27.2
Licenses, permits and inspection charges	0.6	0.9	0.8	0.8	0.8	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	7.6	8.7	10.4	13.2	4.7	2.9	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
Revenue from use of assets	0.0	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	2.4	2.5	1.5	3.4	5.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	1.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	4.3	3.2	8.4	12.0	12.6	8.2	7.4	5.2	4.1	3.6	3.7	3.8	3.8	3.9	3.9	4.0
<b>Total revenues</b>	<b>69.3</b>	<b>65.2</b>	<b>65.3</b>	<b>74.0</b>	<b>63.9</b>	<b>51.0</b>	<b>36.6</b>	<b>38.9</b>	<b>37.7</b>	<b>37.6</b>	<b>38.1</b>	<b>38.5</b>	<b>39.0</b>	<b>39.4</b>	<b>39.9</b>	<b>40.3</b>
<b>Expenditures</b>																
Salaries and wages	(182.9)	(190.9)	(184.4)	(193.7)	(177.1)	(152.8)	(139.1)	(149.0)	(156.3)	(161.0)	(165.0)	(169.1)	(172.5)	(175.9)	(179.5)	(183.1)
Overtime	(27.7)	(31.9)	(24.9)	(25.7)	(25.9)	(18.4)	(20.9)	(22.4)	(21.9)	(22.6)	(23.1)	(23.7)	(24.2)	(24.7)	(25.1)	(25.7)
Pension	(31.1)	(31.0)	(23.6)	(66.3)	(42.2)	(35.5)	(94.1)	(109.4)	(123.0)	(135.5)	(148.5)	(149.9)	(153.3)	(154.0)	(151.9)	(151.2)
Medical & fringe benefits	(102.8)	(97.5)	(100.5)	(111.3)	(117.6)	(105.5)	(100.6)	(104.1)	(109.8)	(115.5)	(121.1)	(127.8)	(133.7)	(140.3)	(146.6)	(153.1)
Professional and contractual services	(4.9)	(6.7)	(4.0)	(3.6)	(4.5)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.5)	(5.5)	(5.6)	(5.6)
Materials & supplies	(3.4)	(3.2)	(3.1)	(3.0)	(2.7)	(2.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)
Utilities	(6.7)	(8.7)	(8.3)	(9.0)	(8.9)	(2.8)	(9.5)	(10.0)	(10.1)	(10.2)	(10.3)	(10.5)	(10.6)	(10.7)	(10.8)	(10.9)
Purchased services	(1.8)	(2.3)	(1.1)	(0.7)	(1.1)	(1.3)	(11.1)	(11.2)	(11.3)	(11.4)	(11.5)	(11.6)	(11.8)	(11.9)	(12.0)	(12.1)
Risk management and insurance	(0.0)	-	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Other expenses	(6.1)	(7.1)	(6.1)	(7.2)	(8.1)	(5.6)	(7.0)	(7.0)	(7.0)	(7.1)	(7.1)	(7.2)	(7.2)	(7.3)	(7.3)	(7.3)
Debt service	(0.1)	-	-	(0.1)	(0.0)	(1.6)	(0.0)	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(27.8)	(30.0)	(31.4)	(32.7)	(34.1)	(35.6)	(36.9)	(37.2)	(38.4)	(39.0)	(39.6)	(39.2)	(39.0)	(38.9)	(38.7)	(38.6)
Transfers out	-	(0.5)	(0.5)	(0.4)	(0.5)	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	(0.8)	(0.9)	(0.4)	(1.6)	(1.4)	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(396.2)</b>	<b>(410.8)</b>	<b>(388.3)</b>	<b>(455.2)</b>	<b>(424.2)</b>	<b>(366.4)</b>	<b>(427.4)</b>	<b>(458.7)</b>	<b>(486.3)</b>	<b>(510.8)</b>	<b>(535.0)</b>	<b>(547.6)</b>	<b>(561.0)</b>	<b>(572.4)</b>	<b>(580.9)</b>	<b>(591.0)</b>
<b>Total surplus (deficit)</b>	<b>\$ (326.9)</b>	<b>\$ (345.6)</b>	<b>\$ (323.1)</b>	<b>\$ (381.2)</b>	<b>\$ (360.3)</b>	<b>\$ (315.4)</b>	<b>\$ (390.8)</b>	<b>\$ (419.8)</b>	<b>\$ (448.6)</b>	<b>\$ (473.2)</b>	<b>\$ (496.9)</b>	<b>\$ (509.1)</b>	<b>\$ (522.0)</b>	<b>\$ (533.0)</b>	<b>\$ (541.0)</b>	<b>\$ (550.7)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6	\$ 3.6
<u>Expenses</u>																
Additional operating expenditures	-	(2.2)	(15.2)	(18.5)	(11.5)	(10.0)	(9.4)	(9.5)	(9.5)	(9.5)	(9.5)	(9.5)	(9.5)	(9.5)	(9.5)	(9.5)
Technology	-	(0.9)	(12.2)	(10.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)
Capital expenditures and other infrastructure	-	(10.8)	(23.8)	(16.0)	(10.2)	(10.6)	(10.2)	(10.6)	(10.2)	(10.6)	(10.2)	(13.3)	(13.1)	(13.1)	(13.1)	(13.0)
Implementation costs	-	-	(0.6)	(0.4)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(14.0)	(51.7)	(45.2)	(23.8)	(22.8)	(21.7)	(24.9)	(24.7)	(24.5)	(24.8)	(25.1)	(25.1)	(25.1)	(25.1)	(25.1)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (14.0)</b>	<b>\$ (48.1)</b>	<b>\$ (41.6)</b>	<b>\$ (20.2)</b>	<b>\$ (19.1)</b>	<b>\$ (18.1)</b>	<b>\$ (21.3)</b>	<b>\$ (21.1)</b>	<b>\$ (20.9)</b>	<b>\$ (21.2)</b>	<b>\$ (21.2)</b>	<b>\$ (21.2)</b>	<b>\$ (21.2)</b>	<b>\$ (21.2)</b>	<b>\$ (21.2)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (315.4)</b>	<b>\$ (404.8)</b>	<b>\$ (467.9)</b>	<b>\$ (490.2)</b>	<b>\$ (493.4)</b>	<b>\$ (516.0)</b>	<b>\$ (527.1)</b>	<b>\$ (543.3)</b>	<b>\$ (554.1)</b>	<b>\$ (561.9)</b>	<b>\$ (571.9)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	3,421	3,688	3,288	3,195	3,016	2,909	2,706	2,747	2,882	2,895	2,895	2,895	2,895	2,895	2,895	2,895	
Average salary & wages(1)	\$ 53,597	\$ 51,883	\$ 56,204	\$ 60,742	\$ 58,848	\$ 52,625	\$ 51,514	\$ 54,345	\$ 54,345	\$ 55,704	\$ 57,096	\$ 58,524	\$ 59,694	\$ 60,888	\$ 62,106	\$ 63,348	
Average overtime	8,104	8,646	7,576	8,050	8,590	6,312	7,719	8,143	7,600	7,790	7,985	8,184	8,348	8,515	8,685	8,859	
	\$ 61,701	\$ 60,529	\$ 63,780	\$ 68,792	\$ 67,438	\$ 58,936	\$ 59,233	\$ 62,488	\$ 61,945	\$ 63,494	\$ 65,081	\$ 66,708	\$ 68,042	\$ 69,403	\$ 70,791	\$ 72,207	
Overtime as a % of salary & wages	15.2%	16.7%	13.5%	13.3%	14.6%	12.0%	15.0%	15.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	
Pension as a % of salary & wages						23.2%	67.6%	73.4%	78.7%	84.2%	90.0%	88.6%	88.9%	87.5%	84.6%	82.6%	
Medical & fringe as a % of salary & wage	56.2%	51.1%	54.5%	57.5%	66.4%	69.0%	72.3%	69.9%	70.3%	71.8%	73.4%	75.6%	77.5%	79.8%	81.7%	83.6%	

Key Items	Comment/Reference
Revenues	
Utility users' and other taxes	Utility users' tax decreases beginning FY 2014 due to the allocation to the Public Lighting Authority (\$17.0m in FY 2014; \$12.5m thereafter). Inflationary increases assumed beginning FY 2017.
Sales and charges for services	Interagency billings and charges for external services
Revenue from use of assets	Real estate rentals and concessions. FY 2012 and FY 2013 reflect proceeds from sales; no gain/loss assumed in the projection period
Parking/court fines and other revenue	Primarily court proceeds
Grant revenue	Includes COPS grant
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Contracts such as crime scene services, E-911 improvements and technology support
Materials & supplies	Operating supplies and repairs & maintenance
Utilities	Primarily water, sewage and electricity
Other expenses	Primarily capital outlays and rental expenses
Transfers out	Retirement of debt principal
Operational restructuring	
Additional Department employees	- 125 250 250 175 162 149 149 149 149 149

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## PLD - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	(0.0)	0.0	0.0	0.1	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and Charges for Services	52.3	37.2	43.3	30.8	45.1	36.5	41.2	28.7	26.1	23.5	20.8	18.1	15.3	12.3	10.6	10.7
Revenue from use of assets	-	0.2	-	0.3	0.1	0.5	0.5	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.3	0.0	0.7	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	3.5	3.5	3.5	0.4	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	0.4	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>56.1</b>	<b>40.9</b>	<b>47.5</b>	<b>31.5</b>	<b>45.2</b>	<b>37.5</b>	<b>41.7</b>	<b>28.7</b>	<b>26.1</b>	<b>23.5</b>	<b>20.8</b>	<b>18.1</b>	<b>15.3</b>	<b>12.3</b>	<b>10.6</b>	<b>10.7</b>
<b>Expenditures</b>																
Salaries and wages	(10.1)	(9.6)	(8.0)	(6.8)	(5.8)	(4.8)	(3.4)	(1.0)	(0.6)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	-	-
Overtime	(3.4)	(2.8)	(2.5)	(2.9)	(3.5)	(2.4)	(1.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-
Pension	(0.7)	(0.4)	(0.3)	(0.2)	(0.5)	(0.8)	(2.2)	(0.7)	(0.5)	(0.4)	(0.2)	(0.2)	(0.3)	(0.2)	-	-
Medical & fringe benefits	(5.7)	(5.0)	(4.8)	(4.9)	(5.1)	(5.1)	(1.1)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	-	-
Professional and contractual services	(0.1)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	(2.6)	(14.1)	(10.2)	(6.6)	(4.6)	(3.7)	(2.3)	(0.9)	-	-
Materials & supplies	(43.1)	(37.8)	(27.5)	(37.4)	(36.5)	(39.1)	(39.4)	(12.4)	(13.3)	(13.3)	(12.8)	(12.0)	(11.4)	(10.7)	(10.6)	(10.7)
Utilities	(4.3)	(5.0)	(5.4)	(5.0)	(4.4)	(5.7)	(4.6)	(4.6)	(4.2)	(3.6)	(3.4)	(3.2)	(3.0)	(2.7)	(2.6)	(2.7)
Purchased services	(1.6)	(2.0)	(1.0)	(0.0)	(0.1)	(0.2)	(0.2)	(0.9)	(1.4)	(1.7)	(1.4)	(0.9)	(0.5)	(0.1)	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(3.1)	(0.1)	(0.0)	(0.1)	(0.5)	(0.0)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.0)	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	(0.8)	(5.3)	(8.4)	(9.3)	(9.6)	(9.9)	(10.2)	(10.5)	(10.8)	(11.1)
POC - principal and interest <sup>1</sup>	(2.0)	(2.1)	(2.2)	(2.4)	(2.6)	(2.7)	(1.6)	(0.5)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(71.2)</b>	<b>(68.0)</b>	<b>(52.1)</b>	<b>(59.8)</b>	<b>(58.8)</b>	<b>(61.3)</b>	<b>(57.0)</b>	<b>(39.9)</b>	<b>(39.1)</b>	<b>(35.8)</b>	<b>(32.6)</b>	<b>(30.4)</b>	<b>(28.1)</b>	<b>(25.4)</b>	<b>(24.0)</b>	<b>(24.5)</b>
<b>Total surplus (deficit)</b>	<b>\$ (15.1)</b>	<b>\$ (27.1)</b>	<b>\$ (4.6)</b>	<b>\$ (28.3)</b>	<b>\$ (13.6)</b>	<b>\$ (23.8)</b>	<b>\$ (15.3)</b>	<b>\$ (11.2)</b>	<b>\$ (13.0)</b>	<b>\$ (12.4)</b>	<b>\$ (11.9)</b>	<b>\$ (12.3)</b>	<b>\$ (12.8)</b>	<b>\$ (13.2)</b>	<b>\$ (13.4)</b>	<b>\$ (13.8)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (23.8)</b>	<b>\$ (15.3)</b>	<b>\$ (11.2)</b>	<b>\$ (13.0)</b>	<b>\$ (12.4)</b>	<b>\$ (11.9)</b>	<b>\$ (12.3)</b>	<b>\$ (12.8)</b>	<b>\$ (13.2)</b>	<b>\$ (13.4)</b>	<b>\$ (13.8)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

## Ten-Year Financial Projections

## PLD - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	225	206	160	123	103	99	70	12	7	5	3	3	3	2	-	-	
Average salary & wages(1)	\$ 44,676	\$ 46,839	\$ 50,059	\$ 55,114	\$ 55,866	\$ 48,724	\$ 49,211	\$ 84,190	\$ 81,474	\$ 79,817	\$ 79,591	\$ 81,182	\$ 82,806	\$ 84,462	n/a	n/a	
Average overtime	15,017	13,619	15,896	23,374	34,123	24,252	14,708	8,419	8,147	7,982	7,959	8,118	8,281	8,446	n/a	n/a	
	\$ 59,693	\$ 60,459	\$ 65,955	\$ 78,489	\$ 89,989	\$ 72,975	\$ 63,919	\$ 92,610	\$ 89,622	\$ 87,799	\$ 87,550	\$ 89,301	\$ 91,087	\$ 92,908	\$ -	\$ -	
Overtime as a % of salary & wages	33.6%	29.1%	31.8%	42.4%	61.1%	49.8%	29.9%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	n/a	n/a	
Pension as a % of salary & wages						16.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	n/a	n/a	
Medical & fringe as a % of salary & wages	57.1%	51.4%	59.8%	72.5%	89.0%	105.7%	32.7%	25.7%	26.6%	27.6%	28.5%	29.0%	29.2%	29.5%	n/a	n/a	

## Key Items

## Comment/Reference

General	Lighting (Street lights): Street lights will be transitioned to the Public Lighting Authority (PLA) over a 3-year period beginning FY 2014 (3/1/14 - 2/30/17). Overhead lights representing 85% of total PLA street lights are projected to be completed on an 18 month schedule while Underground lights (15% of final mix) are forecast over a 36 month period. The final system will have 55,000 street lights. City Grid: All customers currently on the City grid are assumed to be transitioned to a 3rd party provider effective beginning of FY 2015 (7/1/14). Once transitioned, the City will no longer collect revenue from external customers. The grid will be deactivated over a 7-year period beginning FY 2015 (7/1/14 - 6/30/21). PLD plans to utilize third party outsourced labor to maintain its portion of street lights until the transition to PLA is complete (by end-FY 2017)
Revenues	
Sales and Charges for Services <sup>2</sup>	Represents external and internal revenues.
External electricity sales	Decreasing consistent with the assumption that electricity customers are transitioned by end-FY 2014. FY 2014 includes \$2.4 million of collections based on the Power Supply Cost Recovery Factor applied to customer bills beginning December 2013
Internal electricity sales	Assumes PLD continues to provide electricity to City departments at current consumption level; departments are billed based on consumption at DTE Rate book
Third-party contributions	Represents reimbursement from 3rd party utility provider to operate and maintain PLD grid until fully transitioned. This reimbursement decreases through FY 2021 when the grid deactivation is complete.
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3 PLD plans to utilize third party outsourced labor to maintain its portion of street lights and grid until transition of street lights and grid (by end-FY 2021). Legacy health and pension costs are expected to remain. Minimal PLD administrative staff remains until year 7 of transition (end of FY 2021) when grid deactivation is completed
Materials & supplies	Grid: Fuel and lubricants - electricity purchased, which decreases due to amount purchased for internal consumption only.
Utilities	Street light electricity will continue to be purchased by the City, assumes 55,000 street lights full transition by end of FY 2017. Assumes power purchased at \$0.0755/kWh Alley Lights: Additionally, 12,000 alley lights will remain on until the bulbs fail. The forecast assumes the bulbs to fail over a 5 year period or 20% a year. The City will purchase electricity for these street lights.
Contributions to non-enterprise funds	Represents contribution to Public Lighting Authority for operations; replaces decreases in personnel Lighting: Total operations & maintenance based the O&M agreement between the City and PLA includes a \$126,500 monthly admin fee plus per streetlight O&M fee subject to 3% annual increase

## Operational restructuring

Additional Department employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(1) Based on department salaries &amp; wages and employees, see Appendix C.2.

(2) FY 2012 includes a one-time payment from DPS to account for previous balances due.

## Ten-Year Financial Projections

## Recreation - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue from use of assets	1.1	1.1	1.0	0.8	1.1	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Parking/court fines and other revenue	0.8	0.8	0.5	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.1	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	1.4	2.4	0.7	0.4	2.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2
<b>Total revenues</b>	<b>3.5</b>	<b>4.3</b>	<b>2.4</b>	<b>1.8</b>	<b>4.2</b>	<b>2.0</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Expenditures</b>																
Salaries and wages	(7.4)	(7.7)	(6.8)	(5.9)	(5.2)	(3.4)	(3.4)	(3.6)	(3.6)	(3.7)	(3.8)	(3.9)	(3.9)	(4.0)	(4.1)	(4.2)
Overtime	(0.1)	(0.2)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(2.2)	(2.6)	(3.0)	(3.3)	(3.7)	(3.9)	(4.1)	(4.3)	(4.5)	(4.6)
Medical & fringe benefits	(2.5)	(2.4)	(2.2)	(1.9)	(1.9)	(2.2)	(10.8)	(11.4)	(11.7)	(12.3)	(12.8)	(13.5)	(14.2)	(14.9)	(15.6)	(16.4)
Professional and contractual services	(1.0)	(1.0)	(0.3)	(0.5)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Materials & supplies	(0.1)	(0.1)	(0.1)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Utilities	(7.5)	(7.2)	(7.1)	(7.7)	(7.5)	(5.8)	(8.4)	(9.0)	(9.3)	(9.6)	(9.8)	(10.1)	(10.4)	(10.7)	(11.0)	(11.4)
Purchased services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(3.4)	(4.7)	(2.9)	(2.7)	(3.7)	(1.7)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.8)	(0.8)	(0.9)	(0.9)	(1.0)	(1.0)	(1.5)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(23.3)</b>	<b>(24.6)</b>	<b>(20.7)</b>	<b>(20.5)</b>	<b>(20.3)</b>	<b>(14.8)</b>	<b>(28.3)</b>	<b>(30.2)</b>	<b>(31.4)</b>	<b>(32.6)</b>	<b>(33.9)</b>	<b>(35.2)</b>	<b>(36.5)</b>	<b>(37.8)</b>	<b>(39.2)</b>	<b>(40.5)</b>
<b>Total surplus (deficit)</b>	<b>\$ (19.8)</b>	<b>\$ (20.3)</b>	<b>\$ (18.3)</b>	<b>\$ (18.7)</b>	<b>\$ (16.2)</b>	<b>\$ (12.9)</b>	<b>\$ (26.4)</b>	<b>\$ (28.3)</b>	<b>\$ (29.4)</b>	<b>\$ (30.7)</b>	<b>\$ (32.0)</b>	<b>\$ (33.2)</b>	<b>\$ (34.5)</b>	<b>\$ (35.8)</b>	<b>\$ (37.1)</b>	<b>\$ (38.5)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
<b>Expenses</b>																
Additional operating expenditures	-	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	(0.9)	(8.9)	(3.1)	(3.3)	(3.0)	(4.0)	(4.3)	(4.0)	(4.3)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.9)	(8.9)	(3.2)	(3.4)	(3.1)	(4.1)	(4.4)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)	(4.1)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.9)</b>	<b>\$ (8.9)</b>	<b>\$ (3.1)</b>	<b>\$ (3.3)</b>	<b>\$ (3.1)</b>	<b>\$ (4.0)</b>	<b>\$ (4.3)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (12.9)</b>	<b>\$ (27.3)</b>	<b>\$ (37.2)</b>	<b>\$ (32.5)</b>	<b>\$ (34.0)</b>	<b>\$ (35.0)</b>	<b>\$ (37.2)</b>	<b>\$ (38.8)</b>	<b>\$ (39.8)</b>	<b>\$ (41.2)</b>	<b>\$ (42.5)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	472	388	508	510	300	202	202	202	202	202	202	202	202	202	202	202	
Average salary & wages(1)	\$ 15,783	\$ 19,905	\$ 13,500	\$ 11,659	\$ 17,264	\$ 16,904	\$ 16,904	\$ 17,749	\$ 17,749	\$ 18,193	\$ 18,648	\$ 19,114	\$ 19,496	\$ 19,886	\$ 20,284	\$ 20,690	
Average overtime	306	402	259	265	524	525	525	551	551	565	579	593	605	617	630	642	
	\$ 16,088	\$ 20,307	\$ 13,759	\$ 11,924	\$ 17,787	\$ 17,429	\$ 17,429	\$ 18,300	\$ 18,300	\$ 18,758	\$ 19,227	\$ 19,707	\$ 20,102	\$ 20,504	\$ 20,914	\$ 21,332	
Overtime as a % of salary & wages	1.9%	2.0%	1.9%	2.3%	3.0%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	
Pension as a % of salary & wages						8.7%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	34.1%	31.7%	31.7%	32.7%	36.8%	63.3%	315.8%	316.7%	327.0%	333.6%	339.2%	349.0%	359.2%	371.1%	381.0%	390.9%	

Key Items	Comment/Reference
Revenues	
Revenue from use of assets	Real estate rental and concessions. FY 2012 and FY 2013 include the gain on sale of property; no gain/loss is included going forward
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Operating supplies
Utilities	Sewage, water, and various other utilities
Other expenses	Primarily capital outlays
Operational restructuring	
Additional Department employees	- - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2. Most Recreation department employees are part-time employees.



## Ten-Year Financial Projections

## Administrative Hearings - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.2	0.2	1.2	0.8	0.9	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.2</b>	<b>0.3</b>	<b>1.5</b>	<b>0.8</b>	<b>0.9</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Expenditures</b>																
Salaries and wages	(0.3)	(0.3)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Overtime	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Professional and contractual services	(1.0)	(1.4)	(0.8)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	-	0.0	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(1.9)</b>	<b>(2.2)</b>	<b>(1.6)</b>	<b>(1.4)</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(1.3)</b>	<b>(1.4)</b>	<b>(1.5)</b>	<b>(1.5)</b>	<b>(1.6)</b>	<b>(1.6)</b>	<b>(1.6)</b>	<b>(1.7)</b>	<b>(1.7)</b>	<b>(1.7)</b>
<b>Total surplus (deficit)</b>	<b>\$ (1.7)</b>	<b>\$ (1.9)</b>	<b>\$ (0.1)</b>	<b>\$ (0.6)</b>	<b>\$ (0.2)</b>	<b>\$ (0.6)</b>	<b>\$ (0.8)</b>	<b>\$ (0.9)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	(0.5)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.5)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.5)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (0.6)</b>	<b>\$ (0.8)</b>	<b>\$ (1.4)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	6	6	9	6	4	4	4	4	4	4	4	4	4	4	4	4	
Average salary & wages(1)	\$ 55,358	\$ 56,863	\$ 42,971	\$ 60,124	\$ 82,470	\$ 69,770	\$ 82,422	\$ 86,544	\$ 86,544	\$ 88,707	\$ 90,925	\$ 93,198	\$ 95,062	\$ 96,963	\$ 98,902	\$ 100,881	
Average overtime	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	\$ 55,358	\$ 56,901	\$ 42,971	\$ 60,124	\$ 82,470	\$ 69,770	\$ 82,422	\$ 86,544	\$ 86,544	\$ 88,707	\$ 90,925	\$ 93,198	\$ 95,062	\$ 96,963	\$ 98,902	\$ 100,881	
Overtime as a % of salary & wages	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages						10.0%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	53.9%	42.8%	43.5%	50.2%	55.5%	66.3%	33.0%	32.3%	33.2%	33.8%	34.4%	35.0%	35.4%	35.9%	36.4%	36.8%	

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Fees (Blight violation adjudication) and interagency billings
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Information technology contracts

Operational restructuring	
Additional Department employees	- - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Homeland Security - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.0	0.0	0.0	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	1.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.3	1.0	2.2	2.8	3.2	2.4	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3
<b>Total revenues</b>	<b>1.7</b>	<b>1.0</b>	<b>2.2</b>	<b>2.9</b>	<b>3.3</b>	<b>2.4</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>
<b>Expenditures</b>																
Salaries and wages	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-
Overtime	(0.0)	(0.5)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Medical & fringe benefits	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	-
Professional and contractual services	(0.0)	-	(0.1)	(0.7)	(0.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Materials & supplies	(0.8)	(0.6)	(0.4)	(1.2)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)
Utilities	0.0	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.8)	(0.1)	(1.6)	(0.8)	(2.4)	(2.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(2.2)</b>	<b>(1.7)</b>	<b>(2.4)</b>	<b>(2.9)</b>	<b>(3.5)</b>	<b>(4.5)</b>	<b>(2.1)</b>	<b>(2.1)</b>	<b>(2.1)</b>	<b>(2.2)</b>	<b>(2.2)</b>	<b>(2.2)</b>	<b>(2.2)</b>	<b>(2.2)</b>	<b>(2.3)</b>	<b>(2.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (0.5)</b>	<b>\$ (0.7)</b>	<b>\$ (0.2)</b>	<b>\$ (0.0)</b>	<b>\$ (0.3)</b>	<b>\$ (2.0)</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (2.0)</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	5	5	1	2	2	1	-	-	-	-	-	-	-	-	-	-	
Average salary & wages(1)	\$ 67,938	\$ 69,172	\$ 185,204	\$ 69,322	\$ 73,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Average overtime	2,699	90,636	254	583	1,297	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	\$ 70,637	\$ 159,808	\$ 185,458	\$ 69,905	\$ 75,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime as a % of salary & wages	4.0%	131.0%	0.1%	0.8%	1.8%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Pension as a % of salary & wages						n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Medical & fringe as a % of salary & wages	40.1%	36.7%	59.1%	40.8%	49.9%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	

Key Items	Comment/Reference
Revenues	
Grant revenue	Federal grant proceeds
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Urban Area Security initiative
Other expenses	FY 2012 and FY 2013 include capital outlays, which will not persist

Operational restructuring	
Additional Department employees	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## General Services - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.7	1.9	5.4	0.7	1.3	0.9	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Revenue from use of assets	(0.0)	-	0.8	1.0	1.2	1.7	8.2	3.4	3.4	3.4	1.7	1.7	1.7	1.7	1.7	1.7
Parking/court fines and other revenue	5.6	5.3	0.2	4.7	5.6	4.7	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	1.6	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	5.3	3.2	1.3	2.5	4.8	5.1	5.1	-	-	-	-	-	-	-	-	-
Grant revenue	-	0.0	0.2	4.6	3.5	1.4	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8
<b>Total revenues</b>	<b>12.6</b>	<b>10.4</b>	<b>7.8</b>	<b>15.1</b>	<b>16.3</b>	<b>13.7</b>	<b>20.9</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>9.3</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>
<b>Expenditures</b>																
Salaries and wages	(21.0)	(20.4)	(17.5)	(16.2)	(12.0)	(9.1)	(10.0)	(9.6)	(9.6)	(9.8)	(10.0)	(10.3)	(10.5)	(10.7)	(10.9)	(11.1)
Overtime	(2.9)	(2.2)	(2.3)	(2.8)	(2.7)	(2.1)	(2.3)	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)
Pension	(2.3)	(1.7)	(1.3)	(2.2)	(1.6)	(1.3)	(6.3)	(6.9)	(8.0)	(8.9)	(9.9)	(10.4)	(10.9)	(11.4)	(11.9)	(12.4)
Medical & fringe benefits	(12.1)	(11.1)	(10.5)	(10.4)	(9.6)	(9.0)	(8.7)	(8.6)	(8.9)	(9.3)	(9.8)	(10.3)	(10.7)	(11.2)	(11.7)	(12.2)
Professional and contractual services	(11.7)	(13.1)	(10.9)	(11.6)	(9.5)	(8.1)	(8.1)	(7.9)	(8.0)	(8.1)	(8.1)	(8.2)	(8.3)	(8.4)	(8.5)	(8.6)
Materials & supplies	(22.2)	(10.6)	(11.2)	(12.1)	(10.8)	(10.1)	(10.1)	(6.8)	(6.9)	(7.0)	(7.1)	(7.1)	(7.2)	(7.3)	(7.3)	(7.4)
Utilities	(0.2)	(0.5)	(0.8)	(1.4)	(1.0)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Purchased services	(2.5)	(1.7)	(1.9)	(1.2)	(1.2)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
Risk management and insurance	-	-	-	-	(0.2)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)
Other expenses	(0.3)	(0.5)	(0.4)	(5.4)	(3.4)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(2.6)	(2.7)	(2.9)	(3.2)	(3.4)	(4.2)	(4.5)	(4.3)	(4.5)	(4.6)	(4.8)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(77.7)</b>	<b>(64.6)</b>	<b>(59.8)</b>	<b>(66.5)</b>	<b>(55.3)</b>	<b>(46.9)</b>	<b>(53.0)</b>	<b>(49.2)</b>	<b>(51.0)</b>	<b>(52.9)</b>	<b>(55.0)</b>	<b>(56.4)</b>	<b>(57.8)</b>	<b>(59.2)</b>	<b>(60.7)</b>	<b>(62.1)</b>
<b>Total surplus (deficit)</b>	<b>\$ (65.0)</b>	<b>\$ (54.1)</b>	<b>\$ (51.9)</b>	<b>\$ (51.4)</b>	<b>\$ (39.0)</b>	<b>\$ (33.2)</b>	<b>\$ (32.1)</b>	<b>\$ (38.2)</b>	<b>\$ (40.0)</b>	<b>\$ (41.9)</b>	<b>\$ (45.6)</b>	<b>\$ (47.0)</b>	<b>\$ (48.4)</b>	<b>\$ (49.9)</b>	<b>\$ (51.4)</b>	<b>\$ (52.7)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ 1.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1
<u>Expenses</u>																
Additional operating expenditures	-	(2.5)	(9.3)	(14.3)	(14.4)	-	(2.5)	(9.3)	(14.3)	(14.4)	(14.6)	(14.8)	(14.9)	(15.0)	(15.2)	(15.3)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	(3.8)	(12.7)	(8.9)	(7.3)	-	(3.8)	(12.7)	(8.9)	(7.3)	(5.1)	(4.9)	(4.9)	(5.1)	(5.0)	(5.0)
Implementation costs	(0.0)	-	(0.4)	-	-	-	-	(0.4)	-	-	-	-	-	-	-	-
Subtotal: Expenses	(0.0)	(6.3)	(22.3)	(23.1)	(21.7)	(0.0)	(6.3)	(22.3)	(23.1)	(21.7)	(19.7)	(19.6)	(19.8)	(20.1)	(20.2)	(20.3)
<b>Operational restructuring</b>	<b>\$ (0.0)</b>	<b>\$ (5.2)</b>	<b>\$ (20.2)</b>	<b>\$ (21.0)</b>	<b>\$ (19.6)</b>	<b>\$ (0.0)</b>	<b>\$ (5.2)</b>	<b>\$ (20.2)</b>	<b>\$ (21.0)</b>	<b>\$ (19.6)</b>	<b>\$ (17.5)</b>	<b>\$ (17.5)</b>	<b>\$ (17.6)</b>	<b>\$ (18.0)</b>	<b>\$ (18.0)</b>	<b>\$ (18.2)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (33.2)</b>	<b>\$ (37.3)</b>	<b>\$ (58.4)</b>	<b>\$ (61.0)</b>	<b>\$ (61.5)</b>	<b>\$ (33.2)</b>	<b>\$ (37.3)</b>	<b>\$ (58.4)</b>	<b>\$ (61.0)</b>	<b>\$ (61.5)</b>	<b>\$ (63.1)</b>	<b>\$ (64.5)</b>	<b>\$ (66.1)</b>	<b>\$ (67.8)</b>	<b>\$ (69.4)</b>	<b>\$ (70.9)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	676	528	481	447	343	298	298	272	272	272	272	272	272	272	272	272
Average salary & wages(1)	\$ 31,804	\$ 39,503	\$ 36,473	\$ 36,309	\$ 34,874	\$ 30,695	\$ 33,501	\$ 35,176	\$ 35,176	\$ 36,056	\$ 36,957	\$ 37,881	\$ 38,639	\$ 39,412	\$ 40,200	\$ 41,004
Average overtime	4,326	4,194	4,758	6,245	7,778	7,045	7,689	8,073	8,073	8,275	8,482	8,694	8,868	9,045	9,226	9,410
	\$ 36,130	\$ 43,697	\$ 41,231	\$ 42,554	\$ 42,652	\$ 37,740	\$ 41,190	\$ 43,249	\$ 43,249	\$ 44,331	\$ 45,439	\$ 46,575	\$ 47,506	\$ 48,457	\$ 49,426	\$ 50,414
Overtime as a % of salary & wages	13.9%	10.8%	13.1%	17.2%	22.3%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%	22.9%
Pension as a % of salary & wages						13.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	57.6%	54.3%	59.7%	64.3%	80.2%	98.3%	86.7%	89.8%	93.0%	95.1%	97.2%	99.7%	102.0%	104.6%	106.8%	109.1%

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Interagency billings
Revenue from use of assets	Internal real estate rentals; FY 2014 includes the proceeds from sale of the Veteran's building; FY 2015 - FY2017 include receipt of \$5m settlement from the Red Wings/Joe Louis facility for past-due payments
Parking/court fines and other revenue	Revenues for fleet management services
Street fund reimb. and financing proceeds	Reimbursement from street funds for GSD services provided to solid waste; revenue are associated expenses are eliminated with the assumed outsourcing of solid waste beginning FY 2015
Grant revenue	Federal grant proceeds
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Security expenses and inventory management
Materials & supplies	Fuels & lubricant and repairs & maintenance
Utilities	Primarily electricity
Purchased services	Court building operating expense
Other expenses	Primarily capital outlays
Operational restructuring	
Additional Department employees	- 112 112 112 112 112 112 112 112 112 112

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Auditor General - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	0.0	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Expenditures</b>																
Salaries and wages	(1.0)	(1.2)	(1.1)	(1.0)	(0.9)	(0.8)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.3)	(1.3)	(1.3)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.7)	(0.8)	(0.9)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)
Medical & fringe benefits	(0.4)	(0.5)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)
Professional and contractual services	(2.7)	(3.5)	(5.7)	(1.3)	(1.8)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)
Materials & supplies	(0.0)	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(4.5)</b>	<b>(5.6)</b>	<b>(7.6)</b>	<b>(3.1)</b>	<b>(3.6)</b>	<b>(3.6)</b>	<b>(4.7)</b>	<b>(5.0)</b>	<b>(5.2)</b>	<b>(5.4)</b>	<b>(5.6)</b>	<b>(5.7)</b>	<b>(5.9)</b>	<b>(6.0)</b>	<b>(6.1)</b>	<b>(6.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (4.5)</b>	<b>\$ (5.5)</b>	<b>\$ (7.6)</b>	<b>\$ (3.1)</b>	<b>\$ (3.6)</b>	<b>\$ (3.6)</b>	<b>\$ (4.7)</b>	<b>\$ (5.0)</b>	<b>\$ (5.2)</b>	<b>\$ (5.4)</b>	<b>\$ (5.6)</b>	<b>\$ (5.7)</b>	<b>\$ (5.9)</b>	<b>\$ (6.0)</b>	<b>\$ (6.1)</b>	<b>\$ (6.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)
Technology	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.6)	(0.5)	(0.5)	(0.5)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ (0.5)</b>	<b>\$ (0.6)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (3.6)</b>	<b>\$ (4.7)</b>	<b>\$ (5.4)</b>	<b>\$ (5.6)</b>	<b>\$ (5.8)</b>	<b>\$ (6.0)</b>	<b>\$ (6.2)</b>	<b>\$ (6.4)</b>	<b>\$ (6.5)</b>	<b>\$ (6.6)</b>	<b>\$ (6.8)</b>	<b>\$ (6.9)</b>	<b>\$ (7.0)</b>	<b>\$ (7.1)</b>	<b>\$ (7.2)</b>	<b>\$ (7.4)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	21	18	17	15	12	14	17	17	17	17	17	17	17	17	17	17	
Average salary & wages(1)	\$ 48,165	\$ 65,138	\$ 63,262	\$ 66,940	\$ 73,255	\$ 62,503	\$ 65,304	\$ 68,569	\$ 68,569	\$ 70,283	\$ 72,041	\$ 73,842	\$ 75,318	\$ 76,825	\$ 78,361	\$ 79,928	
Average overtime	2,379	2,325	752	1,373	1,781	1,531	1,600	1,680	1,680	1,722	1,765	1,809	1,845	1,882	1,919	1,958	
	\$ 50,544	\$ 67,463	\$ 64,014	\$ 68,313	\$ 75,036	\$ 64,034	\$ 66,904	\$ 70,249	\$ 70,249	\$ 72,005	\$ 73,805	\$ 75,650	\$ 77,163	\$ 78,706	\$ 80,281	\$ 81,886	
Overtime as a % of salary & wages	4.9%	3.6%	1.2%	2.1%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	
Pension as a % of salary & wages						8.5%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	42.5%	38.8%	40.3%	44.8%	53.0%	62.5%	56.0%	55.3%	57.0%	58.1%	59.2%	60.6%	61.8%	63.2%	64.4%	65.6%	

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Auditing

Operational restructuring																
Additional Department employees	-	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4

(1) Based on department salaries & wages and employees, see Appendix C.2.



## Ten-Year Financial Projections

## Zoning - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Expenditures</b>																
Salaries and wages	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Overtime	-	-	(0.0)	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)
Medical & fringe benefits	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Professional and contractual services	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(0.8)</b>	<b>(0.8)</b>	<b>(0.8)</b>	<b>(0.8)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(1.0)</b>	<b>(1.0)</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(1.2)</b>	<b>(1.2)</b>	<b>(1.3)</b>	<b>(1.3)</b>	<b>(1.4)</b>	<b>(1.4)</b>
<b>Total surplus (deficit)</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ (0.9)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>	<b>\$ (0.0)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (0.7)</b>	<b>\$ (0.9)</b>	<b>\$ (0.9)</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (1.2)</b>	<b>\$ (1.2)</b>	<b>\$ (1.3)</b>	<b>\$ (1.3)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	16	15	15	15	12	11	11	11	11	11	11	11	11	11	11	11
Average salary & wages(1)	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516	\$ 25,120	\$ 25,120	\$ 26,376	\$ 26,376	\$ 27,035	\$ 27,711	\$ 28,404	\$ 28,972	\$ 29,551	\$ 30,142	\$ 30,745
Average overtime	-	-	0	-	-	2	2	2	2	2	2	2	2	2	2	2
	\$ 28,828	\$ 29,822	\$ 29,517	\$ 27,705	\$ 29,516	\$ 25,121	\$ 25,121	\$ 26,378	\$ 26,378	\$ 27,037	\$ 27,713	\$ 28,406	\$ 28,974	\$ 29,553	\$ 30,144	\$ 30,747
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						8.4%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	39.9%	36.7%	39.2%	44.6%	51.5%	83.8%	97.2%	95.3%	99.0%	101.4%	103.9%	106.7%	109.0%	111.7%	114.1%	116.5%

Key Items	Comment/Reference
Revenues	
Sales and charges for services	Charged fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring	
Additional Department employees	- - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## City Council - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	(0.0)	0.0	0.0	0.2	0.1	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	(0.0)	-	0.0	-	0.0	0.1	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>																
Salaries and wages	(5.8)	(6.0)	(5.3)	(4.1)	(3.4)	(2.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.5)	(0.4)	(0.6)	(0.6)	(0.4)	(0.3)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(2.6)	(2.5)	(2.5)	(2.2)	(2.4)	(2.2)	(1.6)	(1.7)	(1.7)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)
Professional and contractual services	(2.4)	(2.1)	(2.1)	(3.5)	(3.7)	(3.0)	(5.0)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)	(5.3)	(5.4)	(5.4)	(5.5)
Materials & supplies	(0.1)	(0.2)	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(1.4)	(0.9)	(0.7)	(0.6)	(0.6)	(0.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Debt service	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.7)	(0.7)	(0.8)	(0.9)	(0.9)	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(13.6)</b>	<b>(13.0)</b>	<b>(12.4)</b>	<b>(12.2)</b>	<b>(11.7)</b>	<b>(10.2)</b>	<b>(8.6)</b>	<b>(9.0)</b>	<b>(9.2)</b>	<b>(9.5)</b>	<b>(9.7)</b>	<b>(9.9)</b>	<b>(10.1)</b>	<b>(10.3)</b>	<b>(10.5)</b>	<b>(10.7)</b>
<b>Total surplus (deficit)</b>	<b>\$ (13.6)</b>	<b>\$ (13.0)</b>	<b>\$ (12.4)</b>	<b>\$ (12.2)</b>	<b>\$ (11.5)</b>	<b>\$ (10.1)</b>	<b>\$ (8.6)</b>	<b>\$ (9.0)</b>	<b>\$ (9.2)</b>	<b>\$ (9.5)</b>	<b>\$ (9.7)</b>	<b>\$ (9.9)</b>	<b>\$ (10.1)</b>	<b>\$ (10.3)</b>	<b>\$ (10.5)</b>	<b>\$ (10.7)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Technology	-	-	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	0.0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ 0.0</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (10.1)</b>	<b>\$ (8.6)</b>	<b>\$ (8.6)</b>	<b>\$ (8.8)</b>	<b>\$ (9.0)</b>	<b>\$ (9.3)</b>	<b>\$ (9.5)</b>	<b>\$ (9.7)</b>	<b>\$ (9.9)</b>	<b>\$ (9.7)</b>	<b>\$ (9.9)</b>	<b>\$ (9.7)</b>	<b>\$ (9.9)</b>	<b>\$ (10.1)</b>	<b>\$ (10.3)</b>	<b>\$ (10.3)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	90	97	74	61	52	46	9	10	10	10	10	10	10	10	10	10
Average salary & wages(1)	\$ 64,504	\$ 61,899	\$ 71,166	\$ 67,902	\$ 66,094	\$ 63,205	\$ 68,378	\$ 71,500	\$ 71,500	\$ 73,288	\$ 75,120	\$ 76,998	\$ 78,538	\$ 80,108	\$ 81,711	\$ 83,345
Average overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 64,504	\$ 61,899	\$ 71,166	\$ 67,902	\$ 66,094	\$ 63,205	\$ 68,378	\$ 71,500	\$ 71,500	\$ 73,288	\$ 75,120	\$ 76,998	\$ 78,538	\$ 80,108	\$ 81,711	\$ 83,345
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pension as a % of salary & wages						10.9%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	44.9%	41.5%	48.0%	54.0%	71.1%	76.1%	247.3%	232.0%	239.6%	244.4%	248.6%	255.7%	263.0%	271.4%	278.5%	285.6%

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Support staff personal service contracts and other City Council member's office expenses, media services, and board of review
Other expenses	Primarily rental expense

Operational restructuring	
Additional Department employees	- - - - - - - - - - -

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Ombudsperson - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	0.0	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>																
Salaries and wages	(0.7)	(0.8)	(0.8)	(0.6)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)
Medical & fringe benefits	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)
Professional and contractual services	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Utilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(1.4)</b>	<b>(1.4)</b>	<b>(1.3)</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(0.9)</b>	<b>(1.5)</b>	<b>(1.7)</b>	<b>(1.7)</b>	<b>(1.8)</b>	<b>(1.9)</b>	<b>(2.0)</b>	<b>(2.1)</b>	<b>(2.1)</b>	<b>(2.2)</b>	<b>(2.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (1.4)</b>	<b>\$ (1.4)</b>	<b>\$ (1.3)</b>	<b>\$ (1.1)</b>	<b>\$ (1.1)</b>	<b>\$ (0.9)</b>	<b>\$ (1.5)</b>	<b>\$ (1.7)</b>	<b>\$ (1.7)</b>	<b>\$ (1.8)</b>	<b>\$ (1.9)</b>	<b>\$ (2.0)</b>	<b>\$ (2.1)</b>	<b>\$ (2.1)</b>	<b>\$ (2.2)</b>	<b>\$ (2.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	-	(0.6)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)
Technology	-	-	(3.0)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	(3.6)	(1.5)	(1.5)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.7)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3.6)</b>	<b>\$ (1.5)</b>	<b>\$ (1.5)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.6)</b>	<b>\$ (1.7)</b>	<b>\$ (1.7)</b>	<b>\$ (1.7)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (0.9)</b>	<b>\$ (1.5)</b>	<b>\$ (5.3)</b>	<b>\$ (3.3)</b>	<b>\$ (3.4)</b>	<b>\$ (3.5)</b>	<b>\$ (3.6)</b>	<b>\$ (3.7)</b>	<b>\$ (3.8)</b>	<b>\$ (3.9)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>	<b>\$ (4.0)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	10	11	11	7	7	6	6	6	6	6	6	6	6	6	6	6	
Average salary & wages(1)	\$ 73,193	\$ 75,227	\$ 69,371	\$ 82,534	\$ 79,133	\$ 72,256	\$ 81,064	\$ 85,117	\$ 85,117	\$ 87,245	\$ 89,426	\$ 91,662	\$ 93,495	\$ 95,365	\$ 97,272	\$ 99,217	
Average overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	\$ 73,193	\$ 75,227	\$ 69,371	\$ 82,534	\$ 79,133	\$ 72,256	\$ 81,064	\$ 85,117	\$ 85,117	\$ 87,245	\$ 89,426	\$ 91,662	\$ 93,495	\$ 95,365	\$ 97,272	\$ 99,217	
Overtime as a % of salary & wages	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension as a % of salary & wages						6.2%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	41.2%	37.6%	40.8%	45.5%	51.7%	65.8%	84.7%	84.4%	87.0%	88.6%	90.2%	92.5%	94.7%	97.3%	99.4%	101.6%	

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3

Operational restructuring																
Additional Department employees	-	-	13	20	20	20	20	20	20	20	20	20	20	20	20	20

(1) Based on department salaries & wages and employees, see Appendix C.2.

Ten-Year Financial Projections

City Clerk - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Expenditures</b>																
Salaries and wages	(1.2)	(1.2)	(1.1)	(0.9)	(0.9)	(0.6)	(0.7)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.4)	(0.5)	(0.6)	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(0.6)	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.8)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.1)	(1.1)	(1.2)	(1.2)
Professional and contractual services	(0.0)	(0.0)	(0.0)	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)
Materials & supplies	(0.9)	(0.6)	(0.5)	(0.5)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Utilities	(0.0)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Purchased services	(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.5)	(0.5)	(0.5)	(0.4)	(0.7)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(3.6)</b>	<b>(3.1)</b>	<b>(2.9)</b>	<b>(2.6)</b>	<b>(2.7)</b>	<b>(2.2)</b>	<b>(3.2)</b>	<b>(3.3)</b>	<b>(3.5)</b>	<b>(3.6)</b>	<b>(3.8)</b>	<b>(3.9)</b>	<b>(4.0)</b>	<b>(4.1)</b>	<b>(4.2)</b>	<b>(4.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (3.6)</b>	<b>\$ (3.1)</b>	<b>\$ (2.9)</b>	<b>\$ (2.6)</b>	<b>\$ (2.7)</b>	<b>\$ (2.2)</b>	<b>\$ (3.2)</b>	<b>\$ (3.3)</b>	<b>\$ (3.5)</b>	<b>\$ (3.6)</b>	<b>\$ (3.8)</b>	<b>\$ (3.9)</b>	<b>\$ (4.0)</b>	<b>\$ (4.1)</b>	<b>\$ (4.2)</b>	<b>\$ (4.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.3)	(0.4)	(0.1)	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.3)</b>	<b>\$ (0.4)</b>	<b>\$ (0.1)</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (2.2)</b>	<b>\$ (3.5)</b>	<b>\$ (3.8)</b>	<b>\$ (3.6)</b>	<b>\$ (3.4)</b>	<b>\$ (3.5)</b>	<b>\$ (3.6)</b>	<b>\$ (3.8)</b>	<b>\$ (3.9)</b>	<b>\$ (4.0)</b>	<b>\$ (4.1)</b>	<b>\$ (4.2)</b>	<b>\$ (4.3)</b>	<b>\$ (4.4)</b>	<b>\$ (4.5)</b>	<b>\$ (4.6)</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	25	23	22	20	18	15	15	15	15	15	15	15	15	15	15	15	
Average salary & wages(1)	\$ 48,947	\$ 53,794	\$ 48,633	\$ 46,038	\$ 48,336	\$ 42,763	\$ 46,300	\$ 48,615	\$ 48,615	\$ 49,831	\$ 51,076	\$ 52,353	\$ 53,400	\$ 54,468	\$ 55,558	\$ 56,669	
Average overtime	26	115	119	85	13	22	24	25	25	26	26	27	28	28	29	29	
	\$ 48,973	\$ 53,909	\$ 48,752	\$ 46,123	\$ 48,349	\$ 42,785	\$ 46,324	\$ 48,640	\$ 48,640	\$ 49,856	\$ 51,103	\$ 52,380	\$ 53,428	\$ 54,497	\$ 55,587	\$ 56,698	
Overtime as a % of salary & wages	0.1%	0.2%	0.2%	0.2%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Pension as a % of salary & wages						13.2%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage	48.7%	40.5%	44.4%	48.0%	57.8%	75.5%	119.7%	119.0%	123.0%	125.6%	128.0%	131.4%	134.8%	138.6%	141.9%	145.2%	

Key Items	Comment/Reference
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Printing supplies
Other expenses	Advertising and rental expenses

Operational restructuring																
Additional Department employees	-	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

(1) Based on department salaries & wages and employees, see Appendix C.2.



## Ten-Year Financial Projections

## Elections - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	1.2	0.0	0.0	0.0	0.0	1.1	-	0.0	-	-	-	-	-	-	-	-
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	0.0	0.0	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>1.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>																
Salaries and wages	(2.7)	(3.4)	(2.4)	(2.1)	(2.0)	(1.9)	(2.2)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)
Overtime	(0.5)	(0.8)	(0.3)	(0.4)	(0.2)	(0.4)	(0.5)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	0.1	0.0	0.2	0.2	0.2	(0.2)	(1.4)	(1.3)	(1.5)	(1.6)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)
Medical & fringe benefits	(1.4)	(1.5)	(1.3)	(1.3)	(1.2)	(1.4)	(2.0)	(1.8)	(1.9)	(2.0)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.6)
Professional and contractual services	(4.2)	(6.5)	(3.4)	(2.9)	(2.5)	(3.3)	(6.1)	(3.3)	(3.3)	(3.3)	(6.6)	(3.3)	(3.3)	(3.3)	(6.6)	(3.3)
Materials & supplies	(0.6)	(0.5)	(0.3)	(0.5)	(0.7)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Utilities	(0.3)	(0.4)	(0.4)	(0.2)	(0.3)	(0.1)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.4)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Debt service	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.7)	(0.7)	(0.8)	(0.8)	(0.9)	(0.6)	(1.0)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(10.8)</b>	<b>(14.1)</b>	<b>(8.7)</b>	<b>(8.0)</b>	<b>(7.6)</b>	<b>(8.5)</b>	<b>(14.2)</b>	<b>(10.1)</b>	<b>(10.4)</b>	<b>(10.7)</b>	<b>(14.4)</b>	<b>(11.3)</b>	<b>(11.6)</b>	<b>(11.8)</b>	<b>(15.4)</b>	<b>(12.3)</b>
<b>Total surplus (deficit)</b>	<b>\$ (9.7)</b>	<b>\$ (14.0)</b>	<b>\$ (8.7)</b>	<b>\$ (8.0)</b>	<b>\$ (7.6)</b>	<b>\$ (7.3)</b>	<b>\$ (14.2)</b>	<b>\$ (10.1)</b>	<b>\$ (10.4)</b>	<b>\$ (10.7)</b>	<b>\$ (14.4)</b>	<b>\$ (11.3)</b>	<b>\$ (11.6)</b>	<b>\$ (11.8)</b>	<b>\$ (15.4)</b>	<b>\$ (12.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>																
Additional operating expenditures	-	0.0	0.1	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technology	-	(0.0)	-	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	(0.4)	(0.6)	-	(0.4)	(0.6)	(0.3)	-	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	0.0	0.1	(0.3)	(0.6)	-	(0.3)	(0.6)	(0.2)	0.0	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ 0.0</b>	<b>\$ 0.1</b>	<b>\$ (0.3)</b>	<b>\$ (0.6)</b>	<b>\$ (0.2)</b>	<b>\$ 0.0</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ (7.3)</b>	<b>\$ (14.2)</b>	<b>\$ (10.0)</b>	<b>\$ (10.7)</b>	<b>\$ (11.3)</b>	<b>\$ (14.6)</b>	<b>\$ (11.3)</b>	<b>\$ (12.0)</b>	<b>\$ (12.3)</b>	<b>\$ (15.8)</b>	<b>\$ (12.8)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	68	102	55	51	83	80	80	60	60	60	60	60	60	60	60	60	
Average salary & wages(1)	\$ 39,379	\$ 33,805	\$ 44,289	\$ 40,872	\$ 23,655	\$ 24,311	\$ 27,971	\$ 29,370	\$ 29,370	\$ 30,104	\$ 30,856	\$ 31,628	\$ 32,260	\$ 32,906	\$ 33,564	\$ 34,235	
Average overtime	8,088	7,564	5,040	7,017	2,514	5,046	6,259	3,121	3,121	3,199	3,279	3,361	3,428	3,497	3,567	3,638	
	\$ 47,467	\$ 41,369	\$ 49,329	\$ 47,890	\$ 26,169	\$ 29,357	\$ 34,230	\$ 32,491	\$ 32,491	\$ 33,303	\$ 34,136	\$ 34,989	\$ 35,689	\$ 36,403	\$ 37,131	\$ 37,873	
Overtime as a % of salary & wages	20.5%	22.4%	11.4%	17.2%	10.6%	20.8%	22.4%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	
Pension as a % of salary & wages						9.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wage:	53.5%	43.5%	52.9%	62.6%	62.0%	73.3%	90.9%	104.5%	108.4%	110.9%	113.4%	116.5%	119.2%	122.3%	125.0%	127.7%	

Key Items	Comment/Reference
General	Due to the FY 2014 election year, overtime and professional and contractual services are temporarily increased
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Administration of conducting elections and information technology contracts
Materials & supplies	Primarily postage
Utilities	Steam, telecommunications, and electricity
Operational restructuring	
Additional Department employees	-

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## 36th District Court - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	0.8	0.2	0.7	0.1	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Sales and charges for services	11.2	11.1	9.2	10.1	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	7.5	7.4	6.7	6.8	6.2	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>19.6</b>	<b>18.7</b>	<b>16.6</b>	<b>17.1</b>	<b>16.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>	<b>17.6</b>
<b>Expenditures</b>																
Salaries and wages	(20.9)	(21.3)	(21.0)	(19.7)	(18.7)	(18.6)	(18.6)	(19.5)	(19.5)	(20.0)	(20.5)	(21.0)	(21.4)	(21.9)	(22.3)	(22.7)
Overtime	(0.2)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Pension	(4.1)	(4.3)	(4.7)	(4.7)	(5.1)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
Medical & fringe benefits	(7.4)	(6.9)	(7.6)	(7.9)	(7.3)	(6.3)	(6.6)	(7.0)	(7.3)	(7.7)	(8.2)	(8.6)	(8.9)	(9.2)	(9.5)	(9.8)
Professional and contractual services	(2.3)	(2.2)	(2.2)	(2.3)	(2.2)	(2.1)	(2.1)	(2.1)	(2.1)	(2.2)	(2.2)	(2.2)	(2.2)	(2.3)	(2.3)	(2.3)
Materials & supplies	(1.0)	(1.0)	(0.9)	(0.8)	(0.5)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)
Utilities	(0.8)	(0.6)	(0.6)	(0.5)	(0.6)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)
Purchased services	(5.0)	(4.1)	(3.8)	(3.9)	(3.0)	(0.4)	(3.0)	(3.0)	(3.0)	(3.1)	(3.1)	(3.1)	(3.2)	(3.2)	(3.2)	(3.2)
Risk management and insurance	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Other expenses	(4.1)	(4.9)	(4.1)	(3.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(45.8)</b>	<b>(45.6)</b>	<b>(45.0)</b>	<b>(43.2)</b>	<b>(37.7)</b>	<b>(34.1)</b>	<b>(36.9)</b>	<b>(38.3)</b>	<b>(38.7)</b>	<b>(39.7)</b>	<b>(40.7)</b>	<b>(41.7)</b>	<b>(42.5)</b>	<b>(43.3)</b>	<b>(44.1)</b>	<b>(44.9)</b>
<b>Total surplus (deficit)</b>	<b>\$ (26.3)</b>	<b>\$ (26.8)</b>	<b>\$ (28.4)</b>	<b>\$ (26.2)</b>	<b>\$ (21.2)</b>	<b>\$ (16.5)</b>	<b>\$ (19.3)</b>	<b>\$ (20.7)</b>	<b>\$ (21.1)</b>	<b>\$ (22.1)</b>	<b>\$ (23.1)</b>	<b>\$ (24.1)</b>	<b>\$ (24.9)</b>	<b>\$ (25.7)</b>	<b>\$ (26.5)</b>	<b>\$ (27.3)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ 5.8	\$ 8.2	\$ 8.5	\$ 8.7	\$ 9.0	\$ 9.2	\$ 9.5	\$ 9.8	\$ 10.1					
<u>Expenses</u>																
Additional operating expenditures	-	1.2	2.4	2.8	2.8	2.9	3.0	3.1	3.1	3.2	3.3					
Technology	-	-	(1.6)	(0.8)	(0.4)	(0.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)					
Capital expenditures and other infrastructure	-	-	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)					
Implementation costs	-	-	(1.0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)					
Subtotal: Expenses	-	1.2	(1.3)	1.1	1.6	1.7	2.0	2.0	2.1	2.2	2.3					
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ 1.2</b>	<b>\$ 4.6</b>	<b>\$ 9.3</b>	<b>\$ 10.1</b>	<b>\$ 10.4</b>	<b>\$ 10.9</b>	<b>\$ 11.3</b>	<b>\$ 11.6</b>	<b>\$ 12.0</b>	<b>\$ 12.4</b>					
<b>Adjusted surplus (deficit)</b>	<b>\$ (16.5)</b>	<b>\$ (18.1)</b>	<b>\$ (16.2)</b>	<b>\$ (11.8)</b>	<b>\$ (12.0)</b>	<b>\$ (12.7)</b>	<b>\$ (13.1)</b>	<b>\$ (13.6)</b>	<b>\$ (14.0)</b>	<b>\$ (14.5)</b>	<b>\$ (15.0)</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	285	285	285	285	365	362	362	362	362	362	362	362	362	362	362	362	
Average salary & wages(1)	\$ 73,310	\$ 74,878	\$ 73,616	\$ 69,189	\$ 51,102	\$ 51,391	\$ 51,391	\$ 53,961	\$ 53,961	\$ 55,310	\$ 56,692	\$ 58,110	\$ 59,272	\$ 60,457	\$ 61,666	\$ 62,900	
Average overtime	756	1,012	786	739	458	420	420	441	441	452	463	475	484	494	504	514	
	\$ 74,067	\$ 75,891	\$ 74,403	\$ 69,928	\$ 51,559	\$ 51,811	\$ 51,811	\$ 54,401	\$ 54,401	\$ 55,761	\$ 57,155	\$ 58,584	\$ 59,756	\$ 60,951	\$ 62,170	\$ 63,414	
Overtime as a % of salary & wages	1.0%	1.4%	1.1%	1.1%	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	
Pension as a % of salary & wages						26.7%	26.7%	25.4%	25.4%	24.8%	24.2%	23.6%	23.1%	22.7%	22.2%	21.8%	
Medical & fringe as a % of salary & wage	35.4%	32.1%	36.1%	39.9%	39.0%	33.9%	35.4%	35.8%	37.5%	38.6%	39.9%	40.8%	41.4%	42.0%	42.5%	43.1%	

Key Items	Comment/Reference
Revenues	
State revenue sharing	State transferred court fines
Sales and charges for services	Court fees, including traffic, civil, real estate, and general administrative fees
Parking/court fines and other revenue	Court fines
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Legal and other contracts (court administration)
Materials & supplies	Repairs & maintenance, postage, and office supplies
Utilities	Electricity and telecommunications
Purchased services	Court security expense
Operational restructuring	
Additional Department employees	- (41) (56) (66) (66) (66) (66) (66) (66) (66) (66)

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Non-Departmental - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues																
Property taxes	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 104.2	\$ 100.1	\$ 97.2	\$ 97.1	\$ 95.2	\$ 89.6	\$ 89.5	\$ 90.1	\$ 90.7
Municipal income tax	276.5	240.8	216.5	228.3	233.0	248.0	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3
Wagering taxes	180.4	173.0	183.3	176.9	181.4	174.6	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1
Utility users' and other taxes	21.3	21.6	20.6	20.2	17.3	11.9	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	248.8	266.4	263.0	239.2	172.9	183.1	190.8	192.2	193.8	195.4	197.1	198.9	200.7	194.2	195.9	197.6
Sales and charges for services	62.5	61.6	50.7	64.9	56.4	54.7	51.8	51.7	52.2	52.7	53.2	53.7	54.2	54.8	55.3	55.9
Revenue from use of assets	12.9	3.7	1.3	1.6	1.0	0.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parking/court fines and other revenue	26.9	26.0	24.8	37.2	6.8	3.8	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
DDOT risk mgmt reimbursement	10.8	12.9	10.0	12.1	12.1	1.6	9.9	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1
Reimb. from parking & vehicle fund	61.6	78.8	66.7	50.1	62.3	74.0	11.9	25.4	25.5	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Street fund reimb. and financing proceeds	73.6	4.7	264.1	6.0	4.3	147.7	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.2
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,130.4	1,053.2	1,244.1	1,019.1	895.3	1,033.4	812.5	821.1	822.4	804.6	810.2	813.9	814.0	812.0	819.7	827.5
Expenditures																
Salaries and wages	(2.3)	(3.9)	(5.6)	4.7	(6.7)	(0.9)	(0.9)	(0.7)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)
Overtime	(0.2)	(0.2)	0.0	-	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Pension	(1.0)	(3.5)	4.4	(1.9)	(0.6)	2.3	(0.5)	(0.5)	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)
Medical & fringe benefits	(7.1)	(19.6)	(15.4)	(9.5)	(1.1)	(8.1)	(0.4)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Professional and contractual services	(12.3)	(9.9)	(2.2)	(2.0)	(3.3)	(13.4)	(3.3)	(3.3)	(3.4)	(3.4)	(3.4)	(3.5)	(3.5)	(3.6)	(3.6)	(3.6)
Materials & supplies	(0.5)	(0.4)	(0.3)	(0.3)	(0.4)	(1.8)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Utilities	(0.3)	(0.0)	(0.2)	(0.0)	(0.1)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.4)	(0.9)	(0.1)	(0.7)	0.0	(0.4)	(0.4)	(5.4)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)	(4.7)
Risk management and insurance	(112.4)	(96.2)	(100.4)	(104.0)	(75.2)	(104.0)	(35.2)	(43.2)	(43.6)	(44.0)	(44.5)	(44.9)	(45.4)	(45.8)	(46.3)	(46.7)
Other expenses	(48.7)	(32.4)	(32.5)	19.8	(9.1)	(21.9)	(10.8)	(10.8)	(10.8)	(10.8)	(10.9)	(10.9)	(10.9)	(10.9)	(11.0)	(11.0)
Debt service	(0.7)	(2.7)	(9.9)	(2.5)	(1.3)	(2.3)	(78.1)	(62.1)	(62.1)	(38.9)	(38.8)	(38.8)	(38.9)	(39.3)	(37.6)	(37.5)
Contributions to non-enterprise funds	(108.9)	(44.0)	(23.5)	(17.8)	(12.8)	(18.1)	(10.7)	(29.1)	(29.1)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)
POC - principal and interest1	(5.2)	(2.0)	(2.2)	(7.1)	(2.6)	(4.9)	(0.4)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
Transfers out	(112.5)	(179.0)	(136.5)	(138.0)	(156.5)	(115.7)	(85.5)	(87.5)	(93.9)	(100.9)	(108.4)	(113.8)	(119.0)	(124.2)	(129.5)	(134.6)
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	(412.5)	(394.7)	(324.3)	(259.4)	(269.7)	(289.1)	(226.6)	(243.8)	(250.2)	(214.2)	(222.3)	(228.2)	(234.0)	(240.2)	(244.5)	(250.1)
Total surplus (deficit)	\$ 717.8	\$ 658.5	\$ 919.9	\$ 759.8	\$ 625.7	\$ 744.3	\$ 585.9	\$ 577.3	\$ 572.3	\$ 590.4	\$ 587.9	\$ 585.7	\$ 580.0	\$ 571.8	\$ 575.3	\$ 577.5
Operational restructuring																
Department revenue initiatives	\$ -	\$ 2.7	\$ 7.9	\$ 7.9	\$ 7.7	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2
Expenses																
Additional operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational restructuring	\$ -	\$ 2.7	\$ 7.9	\$ 7.9	\$ 7.7	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2
Adjusted surplus (deficit)	\$ 744.3	\$ 588.6	\$ 585.2	\$ 580.2	\$ 598.1	\$ 593.1	\$ 590.9	\$ 585.2	\$ 577.0	\$ 580.5	\$ 582.7					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

## Ten-Year Financial Projections

## Non-Departmental - general fund - Key assumptions

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	44	33	21	20	14	21	21	17	17	17	17	17	17	17	17	17
Average salary & wages(1)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average overtime	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Overtime as a % of salary & wages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Pension as a % of salary & wages						n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Medical & fringe as a % of salary & wages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

## Key Items

## Comment/Reference

Revenues	
Property taxes	Appendix B.1a
Municipal income tax	Appendix B.2
Wagering taxes	Appendix B.3
Utility users' and other taxes	Reimbursements, including cable franchise fees and interest/penalties on taxes
State revenue sharing	Appendix B.4; State shared taxes and liquor & beer license fees
Sales and charges for services	Primarily interagency billings and Casino municipal services fee
Parking/court fines and other revenue	Other revenue / Misc. receipts
Reimb. from parking & vehicle fund	Reimbursements from Parking Department & Vehicle Fund for amounts paid on their behalf
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Materials & supplies	Primarily dues and memberships
Purchased services	One-time implementation and recurring payroll administration outsourcing costs reflected beginning Q3 FY 2015. Full year recurring costs reflected beginning FY 2016
Risk management and insurance	General Fund risk management and insurance payments. Historical data captures double count, which gets eliminated by CAFR adjustments
Other expenses	Primarily development authority, construction and capital improvement costs (DDA & LDFA) funded by grants and special tax revenues
Debt service	General Fund debt service payments
Contributions to non-enterprise funds	Primarily contributions to Municipal Parking, Vehicle Fund, and the museum of African American History
Transfers out	Historical data represents debt service, which gets reallocated by CAFR adjustments

## Operational restructuring

Additional Department employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(1) Based on department salaries &amp; wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## BSED - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	(0.0)	-	-	1.9	1.8	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.2	2.2	2.2	2.3
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue from use of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	3.9	-	-	0.2	1.0	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>(0.0)</b>	<b>3.9</b>	<b>-</b>	<b>2.0</b>	<b>1.9</b>	<b>2.8</b>	<b>1.9</b>	<b>2.0</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.2</b>	<b>2.2</b>	<b>2.3</b>	<b>2.3</b>
<b>Expenditures</b>																
Salaries and wages	-	-	-	(0.5)	(0.5)	(0.4)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)
Overtime	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.1	0.1	0.1	(0.1)	(0.0)	(0.0)	(0.3)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)	(0.6)	(0.6)	(0.6)
Medical & fringe benefits	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)
Professional and contractual services	-	(3.4)	0.9	(0.7)	(0.4)	(0.6)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Materials & supplies	-	-	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	(0.0)	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	0.0	-	-	(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest <sup>1</sup>	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>0.0</b>	<b>(3.4)</b>	<b>0.9</b>	<b>(1.7)</b>	<b>(1.4)</b>	<b>(1.6)</b>	<b>(1.4)</b>	<b>(1.5)</b>	<b>(1.6)</b>	<b>(1.7)</b>	<b>(1.8)</b>	<b>(1.8)</b>	<b>(1.9)</b>	<b>(1.9)</b>	<b>(2.0)</b>	<b>(2.0)</b>
<b>Total surplus (deficit)</b>	<b>\$ (0.0)</b>	<b>\$ 0.6</b>	<b>\$ 0.9</b>	<b>\$ 0.2</b>	<b>\$ 0.6</b>	<b>\$ 1.2</b>	<b>\$ 0.5</b>	<b>\$ 0.5</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.3</b>	<b>\$ 0.3</b>	<b>\$ 0.3</b>	<b>\$ 0.3</b>	<b>\$ 0.3</b>	<b>\$ 0.3</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
<b>Expenses</b>																
Additional operating expenditures	-	0.4	(4.3)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7					
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	(0.4)	-	-	-	-	-	-	-	-	-	-	-	-	-
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	0.4	(4.7)	(0.4)	2.3	2.7	3.6	3.6	3.2	3.7	3.7					
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ 0.5</b>	<b>\$ (4.5)</b>	<b>\$ (0.3)</b>	<b>\$ 2.5</b>	<b>\$ 2.9</b>	<b>\$ 3.7</b>	<b>\$ 3.8</b>	<b>\$ 3.3</b>	<b>\$ 3.8</b>	<b>\$ 3.8</b>					
<b>Adjusted surplus (deficit)</b>	<b>\$ 1.2</b>	<b>\$ 1.1</b>	<b>\$ (4.1)</b>	<b>\$ 0.2</b>	<b>\$ 2.9</b>	<b>\$ 3.2</b>	<b>\$ 4.1</b>	<b>\$ 4.1</b>	<b>\$ 3.7</b>	<b>\$ 4.1</b>	<b>\$ 4.1</b>					

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Department employees (baseline)	-	-	-	6	7	6	7	7	7	7	7	7	7	7	7	7	
Average salary & wages(1)	n/a	n/a	n/a	\$ 83,261	\$ 72,376	\$ 67,350	\$ 67,006	\$ 70,356	\$ 70,356	\$ 72,115	\$ 73,918	\$ 75,766	\$ 77,281	\$ 78,827	\$ 80,403	\$ 82,011	
Average overtime	n/a	n/a	n/a	4,143	1,797	2,426	2,414	2,534	2,534	2,598	2,662	2,729	2,784	2,839	2,896	2,954	
	\$ -	\$ -	\$ -	\$ 87,404	\$ 74,174	\$ 69,776	\$ 69,419	\$ 72,890	\$ 72,890	\$ 74,712	\$ 76,580	\$ 78,495	\$ 80,065	\$ 81,666	\$ 83,299	\$ 84,965	
Overtime as a % of salary & wages	n/a	n/a	n/a	5.0%	2.5%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	3.6%	
Pension as a % of salary & wages						10.1%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%	
Medical & fringe as a % of salary & wages	n/a	n/a	n/a	56.4%	61.1%	72.8%	57.8%	56.8%	58.8%	60.2%	61.6%	63.2%	64.6%	66.2%	67.6%	69.0%	

Key Items	Comment/Reference
Revenues	
Licenses, permits and inspection charges	Business license fees
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Demolition administration and business license center

Operational restructuring																
Additional Department employees	-	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Based on department salaries & wages and employees, see Appendix C.2.



## Ten-Year Financial Projections

## Parking - general fund

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wagering taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility users' and other taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and inspection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales and charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from use of assets	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking/court fines and other revenue	10.4	12.5	9.8	10.5	9.0	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
DDOT risk mgmt reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb. from parking & vehicle fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street fund reimb. and financing proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>10.4</b>	<b>12.5</b>	<b>9.8</b>	<b>10.5</b>	<b>9.0</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>	<b>11.4</b>
<b>Expenditures</b>																
Salaries and wages	(1.9)	(1.9)	(1.8)	(1.6)	(1.6)	(1.4)	(1.6)	(1.6)	(1.6)	(1.7)	(1.7)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)
Overtime	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Pension	0.0	0.0	0.0	(0.0)	(0.1)	(0.2)	(1.0)	(1.2)	(1.4)	(1.5)	(1.7)	(1.8)	(1.9)	(1.9)	(2.0)	(2.1)
Medical & fringe benefits	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.2)	(1.1)	(1.1)	(1.2)	(1.2)	(1.3)	(1.4)	(1.4)	(1.5)	(1.5)	(1.6)
Professional and contractual services	(4.7)	(2.7)	(3.2)	(3.3)	(1.9)	(2.6)	(2.6)	(2.6)	(2.6)	(2.6)	(2.7)	(2.7)	(2.7)	(2.8)	(2.8)	(2.8)
Materials & supplies	(0.0)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Utilities	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Purchased services	(0.3)	0.0	(0.9)	(0.5)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Risk management and insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(0.0)	(0.3)	(0.2)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POC - principal and interest (1)	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(0.7)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant expenses (before reallocation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(8.6)</b>	<b>(6.4)</b>	<b>(7.8)</b>	<b>(7.3)</b>	<b>(5.7)</b>	<b>(6.4)</b>	<b>(7.4)</b>	<b>(7.8)</b>	<b>(8.1)</b>	<b>(8.4)</b>	<b>(8.7)</b>	<b>(8.9)</b>	<b>(9.1)</b>	<b>(9.4)</b>	<b>(9.6)</b>	<b>(9.8)</b>
<b>Total surplus (deficit)</b>	<b>\$ 1.8</b>	<b>\$ 6.0</b>	<b>\$ 2.0</b>	<b>\$ 3.2</b>	<b>\$ 3.3</b>	<b>\$ 5.0</b>	<b>\$ 4.0</b>	<b>\$ 3.7</b>	<b>\$ 3.4</b>	<b>\$ 3.0</b>	<b>\$ 2.7</b>	<b>\$ 2.5</b>	<b>\$ 2.3</b>	<b>\$ 2.1</b>	<b>\$ 1.9</b>	<b>\$ 1.7</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ -	\$ 5.6	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8	\$ 6.8
<u>Expenses</u>																
Additional operating expenditures	-	(0.1)	(0.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures and other infrastructure	-	-	(1.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Implementation costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Expenses	-	(0.1)	(1.5)	(0.3)	(0.2)	(0.3)	(0.3)	(0.2)	(0.3)	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (0.1)</b>	<b>\$ 4.1</b>	<b>\$ 6.6</b>	<b>\$ 6.6</b>	<b>\$ 6.6</b>	<b>\$ 6.6</b>	<b>\$ 6.6</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.5</b>	<b>\$ 6.4</b>
<b>Adjusted surplus (deficit)</b>	<b>\$ 5.0</b>	<b>\$ 3.9</b>	<b>\$ 7.7</b>	<b>\$ 9.9</b>	<b>\$ 9.7</b>	<b>\$ 9.3</b>	<b>\$ 9.0</b>	<b>\$ 8.8</b>	<b>\$ 8.5</b>	<b>\$ 8.3</b>	<b>\$ 8.1</b>	<b>\$ 7.9</b>	<b>\$ 7.7</b>	<b>\$ 7.5</b>	<b>\$ 7.3</b>	<b>\$ 7.1</b>

(1) Historical POC payments have been split out from total pension expense based on forecasted POC allocation.

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department employees (baseline)	109	104	97	92	97	90	90	90	90	90	90	90	90	90	90	90
Average salary & wages (1)	\$ 35,423	\$ 36,835	\$ 37,362	\$ 34,955	\$ 30,576	\$ 30,621	\$ 33,594	\$ 35,274	\$ 35,274	\$ 36,156	\$ 37,060	\$ 37,986	\$ 38,746	\$ 39,521	\$ 40,312	\$ 41,118
Average overtime	171	51	25	102	19	46	50	53	53	54	55	57	58	59	60	61
	\$ 35,594	\$ 36,886	\$ 37,387	\$ 35,057	\$ 30,594	\$ 30,667	\$ 33,644	\$ 35,327	\$ 35,327	\$ 36,210	\$ 37,115	\$ 38,043	\$ 38,804	\$ 39,580	\$ 40,372	\$ 41,179
Overtime as a % of salary & wages	1.0%	0.3%	0.1%	0.6%	0.1%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Pension as a % of salary & wages						11.6%	62.9%	71.8%	83.2%	90.6%	98.6%	100.8%	103.8%	106.4%	109.3%	111.1%
Medical & fringe as a % of salary & wages	53.2%	49.5%	53.3%	60.1%	68.8%	84.9%	70.5%	69.0%	71.5%	73.2%	75.0%	76.8%	78.4%	80.2%	81.7%	83.3%

Key Items	Comment/Reference
Revenues	
Parking/court fines and other revenue	Parking fines
Expenses	
Personnel expenses	Appendix C.1 - Appendix C.3
Professional and contractual services	Parking violations bureau contract services
Other expenses	Development costs

Operational restructuring																
Additional Department employees	-	1	7	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)

(1) Based on department salaries & wages and employees, see Appendix C.2.

## Ten-Year Financial Projections

## Department of Transportation

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>																
Fare box revenue	28.0	27.3	25.0	26.2	21.7	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3	21.3
State operating assistance (State Act 51)	55.1	51.6	53.0	53.8	47.6	47.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4	46.4
Grant revenue (1)	50.8	54.4	63.6	47.8	60.0	34.4	13.3	22.9	22.9	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Subsidy from General Fund	104.1	79.3	80.0	77.0	90.6	47.2	85.5	87.5	93.9	100.9	108.4	113.8	119.0	124.2	129.5	134.6
Other revenue	6.7	5.0	5.5	6.7	3.0	(2.8)	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7
<b>Total revenues</b>	<b>244.7</b>	<b>217.6</b>	<b>227.1</b>	<b>211.5</b>	<b>222.9</b>	<b>147.6</b>	<b>171.2</b>	<b>182.9</b>	<b>189.3</b>	<b>193.4</b>	<b>200.9</b>	<b>206.2</b>	<b>211.4</b>	<b>216.6</b>	<b>221.9</b>	<b>227.0</b>
<b>Expenses</b>																
Salaries and wages	(47.4)	(48.4)	(45.1)	(40.8)	(36.8)	(30.3)	(30.1)	(33.9)	(34.4)	(35.3)	(36.1)	(37.1)	(37.8)	(38.5)	(39.3)	(40.1)
Overtime	(20.4)	(22.1)	(21.2)	(19.7)	(14.4)	(13.0)	(12.0)	(13.5)	(13.8)	(14.1)	(14.5)	(14.8)	(15.1)	(15.4)	(15.7)	(16.0)
Pension	(6.8)	(7.3)	(6.9)	(9.5)	(10.9)	(2.8)	(23.6)	(27.7)	(31.2)	(34.8)	(38.7)	(40.6)	(42.7)	(44.5)	(46.6)	(48.3)
Benefits (2)	(45.8)	(52.6)	(47.9)	(47.2)	(41.4)	(46.3)	(43.0)	(43.9)	(45.2)	(46.7)	(48.3)	(50.0)	(51.5)	(53.2)	(54.7)	(56.4)
Professional and contractual services	(22.1)	(14.1)	(13.7)	(14.9)	(28.5)	(13.5)	(15.5)	(15.7)	(15.8)	(16.0)	(16.1)	(16.3)	(16.5)	(16.6)	(16.8)	(17.0)
Materials & supplies	(34.7)	(26.5)	(22.5)	(24.9)	(23.9)	(21.6)	(21.6)	(21.9)	(22.1)	(22.3)	(22.5)	(22.7)	(23.0)	(23.2)	(23.4)	(23.7)
Utilities	(4.0)	(4.3)	(3.7)	(4.4)	(3.5)	(2.8)	(3.5)	(4.0)	(4.1)	(4.1)	(4.2)	(4.2)	(4.3)	(4.3)	(4.4)	(4.5)
Purchased services	(5.5)	(8.8)	(9.5)	(16.7)	(6.9)	(10.1)	(10.1)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)
Risk management and insurance	(11.1)	(10.9)	(18.7)	(19.2)	(12.5)	(0.4)	(10.3)	(12.6)	(12.7)	(12.8)	(13.0)	(13.1)	(13.2)	(13.4)	(13.5)	(13.6)
Other expenses	(23.0)	(21.2)	(17.3)	(17.2)	(22.9)	(20.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
Debt service	-	-	-	-	-	(7.1)	-	-	-	-	-	-	-	-	-	-
Contributions to non-enterprise funds	(6.2)	(6.2)	(6.2)	(4.4)	(3.4)	-	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)	(4.0)
POC - principal and interest (3)	(4.5)	(4.7)	(5.0)	(5.5)	(5.9)	(6.2)	(6.6)	(6.8)	(6.9)	(7.1)	(7.3)	(7.1)	(7.2)	(7.2)	(7.2)	(7.2)
Transfer - debt service	-	-	-	-	(7.5)	(1.6)	(4.9)	(2.9)	(2.9)	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>(231.7)</b>	<b>(227.2)</b>	<b>(217.8)</b>	<b>(224.2)</b>	<b>(218.4)</b>	<b>(175.7)</b>	<b>(186.2)</b>	<b>(197.9)</b>	<b>(204.3)</b>	<b>(208.4)</b>	<b>(215.9)</b>	<b>(221.2)</b>	<b>(226.4)</b>	<b>(231.6)</b>	<b>(236.9)</b>	<b>(242.0)</b>
<b>Total surplus (deficit)</b>	<b>\$ 13.0</b>	<b>\$ (9.6)</b>	<b>\$ 9.3</b>	<b>\$ (12.7)</b>	<b>\$ 4.5</b>	<b>\$ (28.1)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>	<b>\$ (15.0)</b>
<b>Operational restructuring</b>																
Department revenue initiatives	\$ -	\$ (1.7)	\$ (5.7)	\$ (1.5)	\$ (0.1)	\$ 4.6	\$ 6.3	\$ 10.4	\$ 10.0	\$ 14.1	\$ 15.0					
<u>Expenses</u>																
Additional operating expenditures	-	(0.9)	(3.5)	0.7	(2.4)	(3.8)	(4.4)	(4.4)	(5.1)	(5.6)	(6.6)					
Technology	-	-	-	-	-	-	-	-	-	-	-					
Capital expenditures and other infrastructure	-	-	(1.6)	(2.0)	(2.3)	(2.5)	(1.0)	(1.0)	-	-	-					
Implementation costs	-	-	-	-	-	-	-	-	-	-	-					
Subtotal: Expenses	-	(0.9)	(5.1)	(1.3)	(4.7)	(6.2)	(5.4)	(5.4)	(5.1)	(5.6)	(6.6)					
<b>Operational restructuring</b>	<b>\$ -</b>	<b>\$ (2.6)</b>	<b>\$ (10.8)</b>	<b>\$ (2.8)</b>	<b>\$ (4.8)</b>	<b>\$ (1.7)</b>	<b>\$ 0.9</b>	<b>\$ 5.1</b>	<b>\$ 4.9</b>	<b>\$ 8.5</b>	<b>\$ 8.5</b>					
<b>Adjusted surplus (deficit)</b>	<b>\$ (28.1)</b>	<b>\$ (17.6)</b>	<b>\$ (25.8)</b>	<b>\$ (17.8)</b>	<b>\$ (19.8)</b>	<b>\$ (16.7)</b>	<b>\$ (14.1)</b>	<b>\$ (9.9)</b>	<b>\$ (10.1)</b>	<b>\$ (6.5)</b>	<b>\$ (6.5)</b>					

(1) Forecast excludes capital grants and related expenses.

(2) Includes ~\$15m non-cash OPEB expense which is the difference between the annual required contribution (per actuarial analysis) and actual payments made for retiree benefits.

(3) Historical POC payments have been split out from debt service based on forecasted POC allocation.

**Appendix B**  
Key revenue drivers

## Ten-Year Financial Projections

## Property tax revenue - without reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Change in assessed values</b>																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-9.4%	-4.4%	-3.4%	-3.0%	-2.4%	-12.7%	-0.1%	0.7%	0.7%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-2.1%	-1.4%	-0.7%	-0.2%	-0.1%	0.3%	0.3%	0.4%	0.4%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	26.2%	44.0%	1.0%	1.0%	1.0%	-2.5%	1.5%	2.0%	2.0%	2.0%	2.0%
<b>Values</b>																
Real Property	\$ 8,149.5	\$ 8,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,619.5	\$ 5,369.7	\$ 5,186.9	\$ 5,029.1	\$ 4,910.4	\$ 4,287.3	\$ 4,282.7	\$ 4,312.8	\$ 4,343.1
Personal Property	1,469.0	1,440.6	1,431.9	1,343.6	1,157.5	1,201.8	1,183.7	1,158.3	1,142.4	1,134.5	1,131.8	1,130.4	1,133.3	1,136.3	1,140.6	1,145.0
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,777.9	\$ 6,512.1	\$ 6,321.4	\$ 6,160.9	\$ 6,040.8	\$ 5,420.6	\$ 5,419.0	\$ 5,453.4	\$ 5,488.1
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	612.5	882.0	890.8	899.7	908.7	885.6	898.9	916.9	935.2	953.9	973.0
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,437.1	\$ 8,266.0	\$ 7,668.6	\$ 7,411.8	\$ 7,230.1	\$ 7,046.5	\$ 6,939.7	\$ 6,337.5	\$ 6,354.2	\$ 6,407.3	\$ 6,461.1
<b>Millage</b>																
Non-Departmental (General City)	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952
Debt Service	8.068	7.478	7.477	8.916	9.556	9.614	9.813	10.465	9.977	10.223	10.030	9.744	10.030	9.865	7.008	6.249
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
<b>Tax Levy</b>																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 135.2	\$ 129.9	\$ 126.1	\$ 122.9	\$ 120.5	\$ 108.2	\$ 108.1	\$ 108.8	\$ 109.5
Debt Service	79.8	75.0	72.7	81.2	83.7	81.1	81.1	80.3	73.9	73.9	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	31.4	30.2	29.3	28.5	28.0	25.1	25.1	25.3	25.4
<b>Levy adjustments</b>																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.6)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.5)	\$ (1.6)
Debt Service	(0.3)	(2.3)	(1.1)	(1.5)	(1.5)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
<b>Adjusted tax levy</b>																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 133.6	\$ 128.4	\$ 124.6	\$ 121.4	\$ 119.0	\$ 106.6	\$ 106.6	\$ 107.3	\$ 107.9
Debt Service	79.5	72.7	71.7	79.7	82.2	81.1	81.1	80.3	73.9	73.9	70.7	67.6	63.6	62.7	44.9	40.4
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	31.4	30.2	29.3	28.5	28.0	25.1	25.1	25.3	25.4
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.5	\$ 262.6	\$ 245.3	\$ 232.5	\$ 227.8	\$ 220.6	\$ 214.6	\$ 195.3	\$ 194.4	\$ 177.4	\$ 173.7
<b>Collection rate</b>																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	78.0%	78.0%	78.0%	80.0%	80.0%	84.0%	84.0%	84.0%	84.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.0%	82.0%	78.0%	78.0%	78.0%	80.0%	80.0%	84.0%	84.0%	84.0%	84.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	82.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
<b>City collections</b>																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 104.2	\$ 100.1	\$ 97.2	\$ 97.1	\$ 95.2	\$ 89.6	\$ 89.5	\$ 90.1	\$ 90.7
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	25.7	24.7	24.6	24.2	23.8	21.3	21.3	21.5	21.6
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 192.6	\$ 182.5	\$ 179.4	\$ 177.9	\$ 173.1	\$ 164.3	\$ 163.5	\$ 149.3	\$ 146.2
<b>Non-Departmental adjustments [B]</b>																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
DDA/LDFA Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
<b>General fund collections [A]+[B]</b>	<b>\$ 155.2</b>	<b>\$ 163.7</b>	<b>\$ 143.0</b>	<b>\$ 182.7</b>	<b>\$ 147.8</b>	<b>\$ 133.6</b>	<b>\$ 114.9</b>	<b>\$ 104.2</b>	<b>\$ 100.1</b>	<b>\$ 97.2</b>	<b>\$ 97.1</b>	<b>\$ 95.2</b>	<b>\$ 89.6</b>	<b>\$ 89.5</b>	<b>\$ 90.1</b>	<b>\$ 90.7</b>

## Ten-Year Financial Projections

## Property tax revenue - with reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Change in assessed values</b>																
Real Property	n/a	1.9%	-4.4%	-5.7%	-5.0%	-6.9%	-6.4%	-9.3%	-3.3%	-2.0%	-0.1%	1.1%	-7.1%	2.8%	3.5%	3.5%
Personal Property	n/a	-1.9%	-0.6%	-6.2%	-13.9%	3.8%	-1.5%	-1.2%	-0.3%	1.0%	1.0%	1.7%	1.8%	2.0%	2.2%	2.2%
Renaissance Zone	n/a	3.5%	23.9%	-20.3%	70.6%	26.2%	48.1%	1.0%	1.0%	1.0%	0.1%	1.5%	2.0%	2.0%	2.0%	2.0%
<b>Values</b>																
Real Property	\$ 8,149.5	\$ 8,302.7	\$ 7,937.2	\$ 7,483.9	\$ 7,112.6	\$ 6,622.8	\$ 6,200.3	\$ 5,624.2	\$ 5,439.7	\$ 5,330.9	\$ 5,327.9	\$ 5,388.2	\$ 5,004.6	\$ 5,145.5	\$ 5,327.4	\$ 5,515.8
Personal Property	1,469.0	1,440.6	1,431.9	1,343.6	1,157.5	1,201.8	1,183.7	1,169.4	1,165.6	1,177.2	1,189.0	1,209.8	1,230.9	1,255.2	1,282.8	1,311.0
Total Valuation (for Non-Departmental & Library)	\$ 9,618.5	\$ 9,743.3	\$ 9,369.1	\$ 8,827.5	\$ 8,270.2	\$ 7,824.6	\$ 7,384.0	\$ 6,793.6	\$ 6,605.2	\$ 6,508.1	\$ 6,516.9	\$ 6,597.9	\$ 6,235.5	\$ 6,400.7	\$ 6,610.1	\$ 6,826.8
Renaissance Zone	278.2	287.9	356.8	284.4	485.2	612.5	907.0	916.1	925.3	934.5	935.8	949.8	968.8	988.2	1,007.9	1,028.1
Total Valuation (for Debt Service)	\$ 9,896.7	\$ 10,031.3	\$ 9,725.9	\$ 9,111.9	\$ 8,755.4	\$ 8,437.1	\$ 8,291.0	\$ 7,709.7	\$ 7,530.5	\$ 7,442.6	\$ 7,452.6	\$ 7,547.7	\$ 7,204.3	\$ 7,388.9	\$ 7,618.1	\$ 7,854.9
<b>Millage</b>																
Non-Departmental (General City)	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952	19.952
Debt Service	8.068	7.478	7.477	8.916	9.556	9.614	9.783	10.410	9.340	9.446	9.252	8.741	8.519	8.191	5.691	4.963
Library	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631	4.631
<b>Tax Levy</b>																
Non-Departmental (General City)	\$ 191.9	\$ 194.4	\$ 186.9	\$ 176.1	\$ 165.0	\$ 156.1	\$ 147.3	\$ 135.5	\$ 131.8	\$ 129.8	\$ 130.0	\$ 131.6	\$ 124.4	\$ 127.7	\$ 131.9	\$ 136.2
Debt Service	79.8	75.0	72.7	81.2	83.7	81.1	81.1	80.3	70.3	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.5	45.1	43.4	40.9	38.3	36.2	34.2	31.5	30.6	30.1	30.2	30.6	28.9	29.6	30.6	31.6
<b>Levy adjustments</b>																
Non-Departmental (General City)	\$ (4.5)	\$ (4.5)	\$ (6.0)	\$ (2.9)	\$ (4.3)	\$ -	\$ -	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)	\$ (1.7)	\$ (1.8)	\$ (1.8)
Debt Service	(0.3)	(2.3)	(1.1)	(1.5)	(1.5)	-	-	-	-	-	-	-	-	-	-	-
Library	(0.4)	(0.4)	(0.8)	(1.0)	(1.0)	-	-	-	-	-	-	-	-	-	-	-
<b>Adjusted tax levy</b>																
Non-Departmental (General City)	\$ 187.4	\$ 189.9	\$ 180.9	\$ 173.2	\$ 160.7	\$ 156.1	\$ 147.3	\$ 133.9	\$ 130.2	\$ 128.2	\$ 128.4	\$ 130.0	\$ 122.7	\$ 126.0	\$ 130.1	\$ 134.4
Debt Service	79.5	72.7	71.7	79.7	82.2	81.1	81.1	80.3	70.3	70.3	69.0	66.0	61.4	60.5	43.4	39.0
Library	44.2	44.8	42.6	39.9	37.3	36.2	34.2	31.5	30.6	30.1	30.2	30.6	28.9	29.6	30.6	31.6
Total	\$ 311.1	\$ 307.4	\$ 295.1	\$ 292.8	\$ 280.1	\$ 273.5	\$ 262.6	\$ 245.6	\$ 231.1	\$ 228.7	\$ 227.5	\$ 226.5	\$ 213.0	\$ 216.2	\$ 204.1	\$ 205.0
<b>Collection rate</b>																
Non-Departmental (General City)	82.8%	86.2%	79.1%	78.8%	77.6%	85.6%	78.0%	78.0%	82.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Debt Service	88.9%	92.4%	82.1%	87.0%	84.1%	87.0%	82.0%	78.0%	82.0%	82.0%	82.0%	82.0%	87.0%	87.0%	87.0%	87.0%
Library	96.1%	78.9%	84.4%	84.5%	84.0%	84.2%	82.0%	82.0%	82.0%	84.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
<b>City collections</b>																
Non-Departmental (General City) [A]	\$ 155.2	\$ 163.7	\$ 143.0	\$ 136.5	\$ 124.7	\$ 133.6	\$ 114.9	\$ 104.5	\$ 106.8	\$ 105.2	\$ 105.3	\$ 106.6	\$ 106.8	\$ 109.6	\$ 113.2	\$ 116.9
Debt Service	70.7	67.2	58.8	69.3	69.1	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9
Library	42.5	35.3	35.9	33.7	31.3	30.5	28.0	25.8	25.1	25.3	25.7	26.0	24.5	25.2	26.0	26.9
Total	\$ 268.3	\$ 266.2	\$ 237.8	\$ 239.6	\$ 225.2	\$ 234.7	\$ 209.5	\$ 192.9	\$ 189.5	\$ 188.1	\$ 187.5	\$ 186.7	\$ 184.7	\$ 187.5	\$ 176.9	\$ 177.7
<b>Non-Departmental adjustments [B]</b>																
Prior Year delinquent collections	-	-	-	5.8	5.7	-	-	-	-	-	-	-	-	-	-	-
Chargeback Liability Reduction	-	-	-	26.9	5.7	-	-	-	-	-	-	-	-	-	-	-
DDA/LDFA Capture - Part of special act millage	-	-	-	9.1	7.3	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	4.4	4.3	-	-	-	-	-	-	-	-	-	-	-
<b>GF collections - restructuring [A]+[B]</b>																
GF collections - without reinvestment	\$ 155.2	\$ 163.7	\$ 143.0	\$ 182.7	\$ 147.8	\$ 133.6	\$ 114.9	\$ 104.5	\$ 106.8	\$ 105.2	\$ 105.3	\$ 106.6	\$ 106.8	\$ 109.6	\$ 113.2	\$ 116.9
Increased collections						114.9	104.2	100.1	97.2	97.1	95.2	89.6	89.5	90.1	90.7	
	\$ -	\$ -	\$ 0.2	\$ 6.6	\$ 8.0	\$ 8.2	\$ 11.4	\$ 17.2	\$ 20.1	\$ 23.1	\$ 26.3					

## Ten-Year Financial Projections

## Income tax revenue - without reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Municipal Income Taxes Calculation</b>																
<b>City Residents (A)</b>																
Taxable income growth						2.8%	1.9%	1.5%	0.5%	0.5%	0.5%	0.5%	0.7%	0.7%	1.0%	1.0%
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,294.0	\$ 6,385.5	\$ 6,414.7	\$ 6,444.0	\$ 6,473.5	\$ 6,503.3	\$ 6,545.8	\$ 6,588.6	\$ 6,654.5	\$ 6,721.1
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Total City Resident income taxes	178.6	155.2	139.5	146.0	150.1	148.2	151.1	153.3	154.0	154.7	155.4	156.1	157.1	158.1	159.7	161.3
growth rate		-15.1%	-11.2%	4.4%	2.7%	-1.3%	1.9%	1.4%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%	1.0%	1.0%
<b>Non-Residents (B)</b>																
Taxable income growth						2.6%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,065.0	6,168.1	6,211.2	6,254.4	6,297.9	6,341.7	6,373.4	6,449.4	6,558.5	6,669.3
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	72.8	74.0	74.5	75.1	75.6	76.1	76.5	77.4	78.7	80.0
growth rate		-15.1%	-11.2%	4.4%	3.2%	-1.6%	2.2%	1.7%	0.7%	0.7%	0.7%	0.7%	0.5%	1.2%	1.7%	1.7%
<b>Corporations (C)</b>																
Net tax collection growth							2.3%	2.5%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,128.3	1,156.5	1,179.6	1,203.2	1,227.3	1,245.7	1,258.2	1,270.7	1,283.5	1,296.3
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.6	23.1	23.6	24.1	24.5	24.9	25.2	25.4	25.7	25.9
growth rate		-36.5%	12.2%	1.0%	2.0%	51.7%	2.3%	2.4%	2.0%	2.0%	2.0%	1.5%	1.0%	1.0%	1.0%	1.0%
<b>Total Municipal income taxes (D) = (A+B+C)</b>																
Taxable income	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,487.3	13,710.2	13,805.5	13,901.7	13,998.8	14,090.7	14,177.4	14,308.8	14,496.4	14,686.7
Calculated tax rate	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3
<b>Adjustment Municipal income taxes</b>																
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0	6.6	-	-	-	-	-	-	-	-	-	-
Total Adjusted Municipal income taxes	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 246.4	\$ 250.4	\$ 252.1	\$ 253.8	\$ 255.5	\$ 257.1	\$ 258.7	\$ 260.9	\$ 264.1	\$ 267.3

## Ten-Year Financial Projections

## Income tax revenue - with reinvestment

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Municipal Income Taxes Calculation</b>																
<b>City Residents (A)</b>																
Taxable income growth						2.8%	2.6%	3.2%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Taxable income	\$ 7,142.5	\$ 6,207.7	\$ 5,581.3	\$ 5,838.5	\$ 6,003.4	\$ 6,174.3	\$ 6,332.7	\$ 6,533.4	\$ 6,680.7	\$ 6,827.2	\$ 6,974.0	\$ 7,124.5	\$ 7,279.5	\$ 7,437.9	\$ 7,599.7	\$ 7,765.0
Income tax rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Total City Resident income taxes	178.6	155.2	139.5	146.0	150.1	148.2	152.0	156.8	160.3	163.9	167.4	171.0	174.7	178.5	182.4	186.4
growth rate		-15.1%	-11.2%	4.4%	2.7%	-1.3%	2.5%	3.1%	2.2%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
<b>Non-Residents (B)</b>																
Taxable income growth						2.6%	2.9%	3.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Taxable income	6,848.7	5,952.3	5,351.6	5,598.2	5,784.5	5,932.5	6,105.4	6,306.5	6,444.0	6,584.5	6,728.0	6,874.7	7,024.6	7,177.7	7,334.2	7,494.1
Income tax rate	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Total Non-Resident income taxes	85.6	74.4	66.9	70.0	72.3	71.2	73.3	75.7	77.3	79.0	80.7	82.5	84.3	86.1	88.0	89.9
growth rate		-15.1%	-11.2%	4.4%	3.2%	-1.6%	2.8%	3.2%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
<b>Corporations (C)</b>																
Net tax collection growth						2.8%	4.7%	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Taxable income (implied)	1,238.7	907.7	1,033.4	1,043.7	1,064.6	1,102.5	1,133.4	1,186.6	1,234.1	1,271.1	1,296.5	1,322.5	1,348.9	1,375.9	1,403.4	1,431.5
Corporate tax rate	1.0%	1.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Net tax collections	12.4	9.1	10.3	10.4	10.6	22.1	22.7	23.7	24.7	25.4	25.9	26.4	27.0	27.5	28.1	28.6
growth rate		-36.5%	12.2%	1.0%	2.0%	51.7%	2.7%	4.5%	3.8%	2.9%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Total Municipal income taxes (D) = (A+B+C)</b>																
Taxable income	15,229.9	13,067.7	11,966.3	12,480.4	12,852.4	13,209.2	13,571.4	14,026.5	14,358.7	14,682.8	14,998.6	15,321.7	15,653.0	15,991.5	16,337.3	16,690.6
Calculated tax rate	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Municipal income taxes	276.6	238.7	216.8	226.4	233.0	241.4	247.9	256.2	262.3	268.3	274.0	279.9	286.0	292.2	298.5	304.9
<b>Adjustment Municipal income taxes</b>																
Adjustment for actuals	(0.1)	2.2	(0.2)	1.9	0.0	6.6	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Income tax revenue - restructuring	\$ 276.5	\$ 240.8	\$ 216.5	\$ 228.3	\$ 233.0	\$ 248.0	\$ 247.9	\$ 256.2	\$ 262.3	\$ 268.3	\$ 274.0	\$ 279.9	\$ 286.0	\$ 292.2	\$ 298.5	\$ 304.9
Income tax revenue - without reinvestment							246.4	250.4	252.1	253.8	255.5	257.1	258.7	260.9	264.1	267.3
Increased income tax revenues						\$ 1.5	\$ 5.8	\$ 10.3	\$ 14.5	\$ 18.6	\$ 22.8	\$ 27.2	\$ 31.2	\$ 34.4	\$ 37.7	



## Ten-Year Financial Projections

## Wagering tax revenue

(\$ in millions)

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Wagering Taxes Drivers</b>																
% Change in Gross Receipts						-4.0%	-2.5%	-1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Adjusted Gross Receipts																
MGM					\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 565.3	\$ 571.0	\$ 576.7	\$ 582.5	\$ 588.3	\$ 594.2	\$ 600.1	\$ 606.1
Motorcity					468.7	457.3	445.6	441.2	445.6	450.0	454.5	459.1	463.7	468.3	473.0	477.7
Greektown					358.0	340.3	331.6	328.3	331.6	334.9	338.2	341.6	345.0	348.5	352.0	355.5
<b>Wagering Taxes Calculation</b>																
Adjusted Gross Receipts (A)																
MGM	\$ 560.2	\$ 564.8	\$ 562.1	\$ 589.6	\$ 608.4	\$ 580.2	\$ 565.4	\$ 559.7	\$ 565.3	\$ 571.0	\$ 576.7	\$ 582.5	\$ 588.3	\$ 594.2	\$ 600.1	\$ 606.1
Motorcity	478.9	459.6	437.4	460.1	468.7	457.3	445.6	441.2	445.6	450.0	454.5	459.1	463.7	468.3	473.0	477.7
Greektown	331.2	319.0	356.6	350.0	358.0	340.3	331.6	328.3	331.6	334.9	338.2	341.6	345.0	348.5	352.0	355.5
<b>Wagering Tax Rate (B)</b>	11.4%	11.2%	11.1%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%	10.9%
<b>Additional Payment (per 2006 operating agreement) (C)</b>	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
<b>Subtotal Wagering Tax (D) = (A)*(B+C)</b>																
MGM	67.9	67.2	66.9	70.2	72.4	69.0	67.3	66.6	67.3	67.9	68.6	69.3	70.0	70.7	71.4	72.1
Motorcity	59.4	54.7	52.1	54.8	55.8	54.4	53.0	52.5	53.0	53.6	54.1	54.6	55.2	55.7	56.3	56.8
Greektown	42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.5	39.9	40.3	40.7	41.1	41.5	41.9	42.3
<b>Revenue Target Supplemental Wagering Tax (E)</b>																
MGM	5.6	5.7	5.6	5.9	6.1	5.8	5.7	5.6	5.7	5.7	5.8	5.8	5.9	6.0	6.0	6.1
Motorcity	4.8	4.6	4.4	4.6	4.7	4.6	4.5	4.4	4.5	4.5	4.6	4.6	4.6	4.7	4.7	4.8
Greektown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Wagering Tax (F) = (D+E)</b>																
MGM	73.5	72.9	72.5	76.1	78.5	74.9	72.9	72.2	72.9	73.7	74.4	75.1	75.9	76.7	77.4	78.2
Motorcity	64.2	59.3	56.4	59.4	60.5	59.0	57.5	56.9	57.5	58.1	58.6	59.2	59.8	60.4	61.0	61.6
Greektown	42.5	41.2	44.5	41.7	42.6	40.5	39.5	39.1	39.5	39.9	40.3	40.7	41.1	41.5	41.9	42.3
Total Wagering Tax	180.1	173.3	173.4	177.1	181.6	174.3	169.9	168.2	169.9	171.6	173.3	175.0	176.8	178.5	180.3	182.1
<b>Adjustment Wagering Taxes</b>																
Adjustment for Actuals	0.3	(0.3)	9.9	(0.2)	(0.1)	0.3	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0
Total Adjusted Wagering Taxes	\$180.4	\$173.0	\$183.3	\$176.9	\$181.4	\$174.6	\$169.9	\$168.2	\$169.9	\$171.6	\$173.3	\$175.0	\$176.8	\$178.5	\$180.3	\$182.1

## Ten-Year Financial Projections

## State revenue sharing

(\$ in millions)

## State Revenue Sharing Calculations

## Constitutional

	Fiscal year ended actual					Preliminary forecast										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2000 Population	949,231	949,231	949,231	949,231	--	--	--	--	--	--	--	--	--	--	--	--
2010 Population	--	--	--	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	--	--
2020 Population	--	--	--	--	--	--	--	--	--	--	--	--	--	625,152	625,152	625,152
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	12.443	11.812	10.837	11.353	12.456	13.001	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848	12.848
October Payment	11.8	11.2	10.3	10.8	8.9	9.3	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.0	8.0
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	11.554	12.370	10.291	10.381	12.215	12.287	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089	13.089
December Payment	11.0	11.7	9.8	9.9	8.7	8.8	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3	8.2	8.2
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	12.010	11.540	11.223	11.969	12.106	12.596	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949	12.949
February Payment	11.4	11.0	10.7	11.4	8.6	9.0	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	8.1	8.1
Population	949,231	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	10.744	8.954	9.423	10.254	11.497	11.214	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565	11.565
April Payment	10.2	8.5	8.9	9.7	8.2	8.0	8.2	8.2	8.2	8.2	8.2	8.2	8.2	8.2	7.2	7.2
Population	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	10.809	10.623	10.830	11.003	11.645	11.802	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166	12.166
June Payment	10.3	10.1	10.3	7.8	8.3	8.4	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Population	949,231	949,231	949,231	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	712,501	625,152	625,152
Distribution Rate	11.920	10.228	10.916	11.010	11.620	12.398	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222	12.222
August Payment	11.3	9.7	10.4	7.8	8.3	8.8	8.7	8.7	8.7	8.7	8.7	8.7	8.7	7.6	7.6	7.6
Adjustment (1)	-	-	-	(10.2)	-	(0.0)	0.6	2.0	3.6	5.2	6.9	8.7	10.5	6.1	12.2	13.9
Adjustment for Actuals	0.4	0.9	0.6	0.5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Constitutional Payment</b>	<b>\$ 66.4</b>	<b>\$ 63.1</b>	<b>\$ 60.9</b>	<b>\$ 47.6</b>	<b>\$ 51.0</b>	<b>\$ 52.2</b>	<b>\$ 53.9</b>	<b>\$ 55.3</b>	<b>\$ 56.9</b>	<b>\$ 58.5</b>	<b>\$ 60.2</b>	<b>\$ 62.0</b>	<b>\$ 63.8</b>	<b>\$ 57.3</b>	<b>\$ 59.0</b>	<b>\$ 60.7</b>

## Statutory (EVIP)

Accounting and Transparency					40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Consolidation of Services					40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Employee Compensation					40.5	43.3	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4	45.4
Adjustment for Actuals					-	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
<b>Total Statutory Payment (EVIP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121.4</b>	<b>130.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>	<b>136.3</b>

Total Constitutional Payment	66.4	63.1	60.9	47.6	51.0	52.2	53.9	55.3	56.9	58.5	60.2	62.0	63.8	57.3	59.0	60.7
Total Statutory Payment	181.8	202.6	201.5	191.5	121.4	130.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3	136.3
<b>Estimated State Revenue Sharing</b>	<b>\$ 248.2</b>	<b>\$ 265.8</b>	<b>\$ 262.4</b>	<b>\$ 239.2</b>	<b>\$ 172.3</b>	<b>\$ 182.5</b>	<b>\$ 190.2</b>	<b>\$ 191.6</b>	<b>\$ 193.2</b>	<b>\$ 194.8</b>	<b>\$ 196.5</b>	<b>\$ 198.3</b>	<b>\$ 200.1</b>	<b>\$ 193.6</b>	<b>\$ 195.3</b>	<b>\$ 197.0</b>

## State calculations used for FY15 and beyond

Other shared taxes (including liquor and beer licenses)	\$ 1.4	\$ 0.8	\$ 1.3	\$ 0.1	\$ 1.0	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3
<b>Total State Revenue Sharing</b>	<b>\$ 249.6</b>	<b>\$ 266.6</b>	<b>\$ 263.7</b>	<b>\$ 239.3</b>	<b>\$ 173.3</b>	<b>\$ 183.8</b>	<b>\$ 191.5</b>	<b>\$ 192.9</b>	<b>\$ 194.5</b>	<b>\$ 196.1</b>	<b>\$ 197.8</b>	<b>\$ 199.6</b>	<b>\$ 201.4</b>	<b>\$ 194.9</b>	<b>\$ 196.6</b>	<b>\$ 198.3</b>

## Notes:

(1) Adjustment due to estimated increases in sales tax collections by the State, resulting in higher assumed distributions

**Appendices C - D**  
Key expense drivers

## Ten-Year Financial Projections

## Headcount - Full-Time Equivalents

		Detailed Headcount by Department															
		Fiscal year ended actual					Preliminary forecast										
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Uniform																	
	Police	3,421	3,688	3,288	3,195	3,016	2,909	2,706	2,747	2,882	2,895	2,895	2,895	2,895	2,895	2,895	2,895
	Fire	1,444	1,406	1,355	1,330	1,257	1,189	1,183	1,238	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
	Total Uniform	4,865	5,094	4,643	4,525	4,273	4,098	3,890	3,986	4,110	4,123	4,123	4,123	4,123	4,123	4,123	4,123
Civilian																	
	Budget	22	23	20	16	15	16	16	16	16	16	16	16	16	16	16	16
	DPW	803	788	659	642	542	505	509	509	509	509	509	509	509	509	509	509
	DWDD	91	99	113	73	46	7	-	-	-	-	-	-	-	-	-	-
	Finance	327	310	285	266	235	228	216	216	206	206	206	206	206	206	206	206
	Health & Wellness	348	317	262	243	185	80	14	9	9	9	9	9	9	9	9	9
	Human Resources	175	168	171	176	107	93	84	84	60	60	60	60	60	60	60	60
	Human Services	117	91	95	85	52	22	-	-	-	-	-	-	-	-	-	-
	ITS	99	92	65	46	43	35	35	38	38	38	38	38	38	38	38	38
	Law	127	122	113	105	94	86	86	86	86	86	86	86	86	86	86	86
	Mayor	108	74	63	52	39	22	22	24	24	24	24	24	24	24	24	24
	Planning & Development	172	173	160	154	122	116	116	113	113	113	113	113	113	113	113	113
	PLD	225	206	160	123	103	99	70	12	7	5	3	3	3	2	-	-
	Recreation	472	388	508	510	300	202	202	202	202	202	202	202	202	202	202	202
	General Services	676	528	481	447	343	298	298	272	272	272	272	272	272	272	272	272
	Legislative (1)	230	266	194	169	184	172	138	119	119	119	119	119	119	119	119	119
	36th District Court	32	33	33	35	31	31	31	31	31	31	31	31	31	31	31	31
	Other (2)	103	89	31	36	26	32	30	26	26	26	26	26	26	26	26	26
	Total Civilian	4,127	3,767	3,413	3,178	2,467	2,043	1,868	1,757	1,718	1,716	1,714	1,714	1,714	1,713	1,711	1,711
Total General Fund		8,992	8,861	8,056	7,703	6,740	6,140	5,758	5,743	5,828	5,839	5,837	5,837	5,837	5,836	5,834	5,834
Enterprise																	
	Airport	11	10	9	8	7	5	5	5	5	5	5	5	5	5	5	5
	BSED	296	276	258	235	204	192	192	192	192	192	192	192	192	192	192	192
	Transportation	1,512	1,514	1,351	1,292	1,131	1,060	978	1,048	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065
	Parking	109	104	97	92	97	90	90	90	90	90	90	90	90	90	90	90
	Water	1,045	1,012	962	981	930	873	873	873	873	873	873	873	873	873	873	873
	Sewer	1,215	1,177	1,119	1,142	1,082	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016
	Library	460	466	450	371	334	335	335	335	335	335	335	335	335	335	335	335
	Total Enterprise	4,648	4,559	4,246	4,121	3,785	3,572	3,490	3,560	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577
Total City		13,640	13,420	12,302	11,824	10,525	9,712	9,248	9,303	9,405	9,417	9,415	9,415	9,415	9,414	9,412	9,412

(1) Most Recreation department employees are part-time employees.

(2) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

## Ten-Year Financial Projections

## Payroll

		Average Salary															
		Fiscal year ended actual					Preliminary forecast										
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Uniform																	
Police		\$53,597	\$51,883	\$56,204	\$60,742	\$58,848	\$52,625	\$51,514	\$54,345	\$54,345	\$55,704	\$57,096	\$58,524	\$59,694	\$60,888	\$62,106	\$63,348
Fire		59,754	62,869	62,968	63,698	65,189	58,311	55,950	58,747	58,747	60,216	61,721	63,264	64,530	65,820	67,137	68,479
Average Uniform		\$55,424	\$54,915	\$58,178	\$61,611	\$60,713	\$54,274	\$52,864	\$55,713	\$55,660	\$57,047	\$58,474	\$59,935	\$61,134	\$62,357	\$63,604	\$64,876
Civilian																	
Budget		\$62,323	\$62,796	\$62,338	\$71,811	\$73,322	\$57,557	\$64,173	\$67,381	\$67,381	\$69,066	\$70,792	\$72,562	\$74,013	\$75,494	\$77,003	\$78,544
DPW		30,107	30,392	35,862	30,300	32,448	31,439	33,550	35,112	35,112	35,990	36,890	37,812	38,568	39,339	40,126	40,929
DWDD		69,476	72,088	105,969	104,180	96,126	n/a	-	-	-	-	-	-	-	-	-	-
Finance		44,290	48,404	49,213	48,545	49,479	44,131	45,415	47,685	47,685	48,878	50,099	51,352	52,379	53,427	54,495	55,585
Health & Wellness		38,399	42,069	44,205	39,808	42,873	29,627	60,946	73,547	73,547	75,386	77,270	79,202	80,786	82,402	84,050	85,731
Human Resources		52,849	55,000	49,465	38,861	55,145	44,710	49,727	52,213	52,213	53,519	54,857	56,228	57,353	58,500	59,670	60,863
Human Services		42,296	53,028	47,676	46,749	64,791	44,951	55,538	58,314	58,314	59,772	61,267	62,798	64,054	65,335	66,642	67,975
ITS		51,306	55,548	61,007	74,548	60,681	57,494	57,494	60,369	60,369	61,878	63,425	65,011	66,311	67,637	68,990	70,369
Law		73,486	75,672	72,144	73,252	78,313	71,497	71,497	75,072	75,072	76,949	78,873	80,844	82,461	84,111	85,793	87,509
Mayor		52,946	71,222	73,700	76,927	80,495	98,421	92,861	97,504	97,504	99,942	102,440	105,001	107,101	109,243	111,428	113,657
Planning & Development		54,225	54,491	55,121	51,860	59,007	53,640	53,640	56,322	56,322	57,730	59,173	60,652	61,865	63,103	64,365	65,652
PLD		44,676	46,839	50,059	55,114	55,866	48,724	49,211	84,190	81,474	79,817	79,591	81,182	82,806	84,462	-	-
Recreation (1)		15,783	19,905	13,500	11,659	17,264	16,904	16,904	17,749	17,749	18,193	18,648	19,114	19,496	19,886	20,284	20,690
General Services		31,804	39,503	36,473	36,309	34,874	30,695	33,501	35,176	35,176	36,056	36,957	37,881	38,639	39,412	40,200	41,004
Legislative (2)		51,789	49,387	56,976	54,111	43,790	41,106	39,284	43,415	43,415	44,501	45,613	46,754	47,689	48,642	49,615	50,608
36th District Court		73,310	74,878	73,616	69,189	51,102	51,391	51,391	53,961	53,961	55,310	56,692	58,110	59,272	60,457	61,666	62,900
Other (3)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Civilian		\$37,952	\$41,894	\$43,048	\$39,407	\$42,474	\$37,652	\$39,201	\$41,385	\$41,059	\$42,027	\$43,028	\$44,103	\$44,985	\$45,862	\$46,734	\$47,668
Total General Fund		\$47,405	\$49,380	\$51,768	\$52,450	\$54,037	\$48,745	\$48,432	\$51,328	\$51,356	\$52,633	\$53,938	\$55,287	\$56,392	\$57,516	\$58,657	\$59,830
Enterprise																	
Airport		\$46,972	\$51,750	\$49,202	\$44,746	\$42,833	\$39,678	\$64,882	\$68,126	\$68,126	\$69,829	\$71,575	\$73,364	\$74,832	\$76,328	\$77,855	\$79,412
BSED		44,694	49,103	50,316	49,154	48,069	40,757	47,306	49,672	49,672	50,913	52,186	53,491	54,561	55,652	56,765	57,900
Transportation		31,375	31,991	33,352	31,553	32,578	28,576	30,767	32,306	32,306	33,113	33,941	34,790	35,486	36,195	36,919	37,658
Parking		35,423	36,835	37,362	34,955	30,576	30,621	33,594	35,274	35,274	36,156	37,060	37,986	38,746	39,521	40,312	41,118
Water		36,004	41,942	29,473	35,952	36,621	39,949	40,481	42,505	42,505	43,568	44,657	45,774	46,689	47,623	48,575	49,547
Sewer		35,082	39,467	29,002	37,896	38,784	32,781	56,127	58,933	58,933	60,406	61,916	63,464	64,734	66,028	67,349	68,696
Library		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Enterprise		\$31,260	\$34,050	\$28,948	\$32,623	\$33,273	\$30,596	\$38,662	\$40,431	\$40,392	\$41,402	\$42,437	\$43,498	\$44,368	\$45,256	\$46,161	\$47,084
Total City		\$41,903	\$44,172	\$43,892	\$45,540	\$46,570	\$42,070	\$44,744	\$47,158	\$47,186	\$48,367	\$49,568	\$50,807	\$51,824	\$52,857	\$53,907	\$54,985

(1) Most Recreation department employees are part-time employees.

(2) Includes: Auditor General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.

(3) Includes: Civic Center, Human Rights, Administrative Hearings, Homeland Security, Non-departmental

## Ten-Year Financial Projections

## Benefits

(\$ in millions)

	Preliminary forecast																					
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023											
Active employees																						
					Assumed inflation		6.0%	4.0%	4.0%	4.0%	4.0%											
Medical costs per head (\$ in actuals) (1)																						
PFRS	\$	9,205	\$	8,795	\$	9,388	\$	10,051	\$	10,786	\$	11,433	\$	11,890	\$	12,366	\$	12,861	\$	13,375		
General City		8,124		7,954		8,491		9,088		9,751		10,336		10,750		11,180		11,627		12,092		
Department of Transportation		9,841		8,729		9,316		9,968		10,694		11,336		11,790		12,261		12,752		13,262		
Water/Sewer		8,421		8,309		8,871		9,493		10,187		10,799		11,231		11,680		12,147		12,633		
Library		7,441		7,240		7,708		8,255		8,854		9,385		9,761		10,151		10,557		10,980		
36 District Court		12,098		12,944		13,819		14,793		15,875		16,828		17,501		18,201		18,929		19,686		
Heads																						
PFRS		3,890		3,986		4,110		4,123		4,123		4,123		4,123		4,123		4,123		4,123		
General City		1,963		1,853		1,813		1,811		1,809		1,809		1,809		1,808		1,806		1,806		
Department of Transportation		978		1,048		1,065		1,065		1,065		1,065		1,065		1,065		1,065		1,065		
Water/Sewer		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890		1,890		
Library		335		335		335		335		335		335		335		335		335		335		
36 District Court		362		362		362		362		362		362		362		362		362		362		
Total Active Medical costs																						
PFRS	\$	35.8	\$	35.1	\$	38.6	\$	41.4	\$	44.5	\$	47.1	\$	49.0	\$	51.0	\$	53.0	\$	55.2		
General City		15.9		14.7		15.4		16.5		17.6		18.7		19.5		20.2		21.0		21.8		
Department of Transportation		9.6		9.1		9.9		10.6		11.4		12.1		12.6		13.1		13.6		14.1		
Water/Sewer		15.9		15.7		16.8		17.9		19.3		20.4		21.2		22.1		23.0		23.9		
Library		2.5		2.4		2.6		2.8		3.0		3.1		3.3		3.4		3.5		3.7		
36 District Court		4.4		4.7		5.0		5.3		5.7		6.1		6.3		6.6		6.8		7.1		
	\$	84.2	\$	81.7	\$	88.2	\$	94.6	\$	101.5	\$	107.6	\$	111.9	\$	116.3	\$	120.9	\$	125.8		
General Fund Active Medical costs																						
PFRS	\$	35.8	\$	35.0	\$	38.5	\$	41.4	\$	44.4	\$	47.1	\$	49.0	\$	50.9	\$	53.0	\$	55.1		
General City		9.1		8.4		8.6		9.2		9.8		10.4		10.8		11.2		11.7		12.1		
36 District Court		4.4		4.7		5.0		5.3		5.7		6.1		6.3		6.6		6.8		7.1		
	\$	49.2	\$	48.0	\$	52.1	\$	55.9	\$	60.0	\$	63.6	\$	66.1	\$	68.7	\$	71.5	\$	74.3		
Retirees																						
	Assumed inflation (2)		5.0%	5.6%	3.3%	4.6%	4.2%	5.6%	5.2%	5.6%	4.9%	4.8%										
Implied Medical costs per head (\$ in actuals)																						
Heads	\$	10,683	\$	11,213	\$	11,836	\$	12,230	\$	12,790	\$	13,330	\$	14,078	\$	14,804	\$	15,631	\$	16,391	\$	17,178
Total Retiree Medical costs	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027	\$	17,027		
	\$	181.9	\$	190.9	\$	201.5	\$	208.2	\$	217.8	\$	227.0	\$	239.7	\$	252.1	\$	266.1	\$	279.1	\$	292.5
General Fund portion of Retiree Medical costs (3) (4)																						
% of total	\$	130.0	\$	138.3	\$	142.9	\$	149.4	\$	155.7	\$	164.4	\$	172.9	\$	182.6	\$	191.5	\$	200.7		
		68.1%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		68.6%		

Footnotes:

(1) Based on Milliman letter dated November 3, 2013, Re: City of Detroit Active Health Plan Projections.

(2) Based on census data of Retirees by department. Unknown retirees have been allocated across all non-uniform departments. Individuals having retired from departments that no longer exist have been allocated across active General Fund departments.

(3) Growth assumptions based on plan provisions outline in Milliman letter dated June 30, 2013.

(4) Retirees representing departments in transition, such as Health &amp; Wellness and PLD, have been included in the allocation across active General Fund departments.

## Ten-Year Financial Projections

## Pension

(\$ in millions)

		Preliminary forecast									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Third-party projections</b>											
<i>Milliman</i>											
	PFRS + GRS (baseline @ 7%)	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
	Normal	75.0	76.0	77.0	78.0	80.0	81.0	81.5	82.0	82.6	83.1
	UAAL	43.0	64.0	87.0	110.0	135.0	137.0	138.0	139.1	140.1	141.2
	Existing DC plan (PFRS)	2.0	3.0	4.0	4.0	5.0	6.0	6.6	7.3	8.0	8.8
<b>Total City</b>											
	PFRS	\$ 139.0	\$ 163.0	\$ 180.0	\$ 198.0	\$ 217.0	\$ 219.0	\$ 224.0	\$ 225.0	\$ 222.0	\$ 221.0
	General City	54.4	63.8	72.1	80.4	89.4	93.7	98.5	102.8	107.5	111.5
	DOT	23.6	27.7	31.2	34.8	38.7	40.6	42.7	44.5	46.6	48.3
	Water/Sewer	56.7	66.6	75.2	83.9	93.3	97.8	102.8	107.3	112.2	116.3
	Library	3.4	3.9	4.5	5.0	5.5	5.8	6.1	6.4	6.6	6.9
	Total City Pension plans	\$ 277.0	\$ 325.0	\$ 363.0	\$ 402.0	\$ 444.0	\$ 457.0	\$ 474.0	\$ 486.0	\$ 495.0	\$ 504.0
	36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
	Total estimated City Pension	\$ 282.0	\$ 330.0	\$ 368.0	\$ 407.0	\$ 449.0	\$ 462.0	\$ 479.0	\$ 491.0	\$ 500.0	\$ 509.0
<b>General Fund</b>											
	PFRS	\$ 138.8	\$ 162.8	\$ 179.8	\$ 197.7	\$ 216.7	\$ 218.7	\$ 223.7	\$ 224.7	\$ 221.7	\$ 220.7
	General City - General Fund	33.4	39.0	43.4	48.3	53.7	56.3	59.1	61.7	64.5	66.8
	Estimated City Pension plans (GF)	\$ 172.2	\$ 201.8	\$ 223.2	\$ 246.0	\$ 270.4	\$ 275.0	\$ 282.8	\$ 286.4	\$ 286.2	\$ 287.5
	36th District Court (State plan)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
	Total estimated GF Pension	\$ 177.2	\$ 206.8	\$ 228.1	\$ 251.0	\$ 275.4	\$ 280.0	\$ 287.8	\$ 291.4	\$ 291.1	\$ 292.5
<b>Pension unfunded liability</b>											
	PFRS	\$ 1,446.0	\$ 1,428.0	\$ 1,389.0	\$ 1,327.0	\$ 1,241.0	\$ 1,148.0	\$ 1,040.0	\$ 925.0	n/a	n/a
	GRS	2,077.0	2,095.0	2,095.0	2,075.0	2,031.0	1,976.0	1,906.0	1,821.0	n/a	n/a

## Footnotes:

(1) Actual FY13 pension expenses accrued are being investigated.

## Ten-Year Financial Projections

## Debt summary

(\$ in millions)

	Type	Funding source	Maturity	Interest rate	Beg. Bal. 2013	Paid by General Fund							
	LTGO	Sr. Lien on DSA & Self-Insurance	2013-2035	4.00%-8.00%	\$ 452.6	✓							
	Refinance (LTGO)	3rd Lien on DSA	2033	2.50%-5.30%	129.5	✓							
	UTGO	Property taxes	2014-2028	3.75%-5.375%	510.8								
	Capital Lease	n/a	n/a	n/a	1.6	✓							
	POC	n/a	2025-2035	Floating-5.989%	1,451.9	Portion							
	POC swap	Wagering taxes	2029-2034	6.323%-6.356%	n/a	✓							
		Total principal			<u>\$ 2,546.4</u>								
Preliminary forecast												Partially General Fund	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
<b>Debt Service</b>													
<u>Principal</u>													
LTGO	\$ 41.8	\$ 47.7	\$ 33.5	\$ 35.1	\$ 13.6	\$ 14.2	\$ 14.9	\$ 15.7	\$ 16.8	\$ 16.0	\$ 16.7	✓	
Refinance (LTGO)	-	2.9	4.4	4.6	4.9	5.1	5.3	5.6	5.8	6.1	6.5	✓	
UTGO	41.7	39.8	37.9	34.9	36.7	37.5	37.0	38.2	39.5	26.6	24.2		
Capital Lease	0.5	0.1	-	-	-	-	-	-	-	-	-	✓	
Total debt principal	84.0	90.5	75.8	74.6	55.1	56.8	57.2	59.4	62.1	48.7	47.3		
<u>Interest</u>													
LTGO	23.3	21.3	18.2	16.5	14.8	14.1	13.4	12.7	11.9	11.1	10.4	✓	
Refinance (LTGO)	4.2	6.1	6.0	5.8	5.6	5.4	5.1	4.9	4.7	4.4	4.1	✓	
UTGO	28.9	26.7	24.7	22.8	21.0	19.1	17.1	15.2	13.2	11.2	9.7		
Capital Lease	0.0	0.0	-	-	-	-	-	-	-	-	-	✓	
Total debt interest	56.4	54.1	48.9	45.2	41.4	38.6	35.7	32.8	29.8	26.6	24.2		
GF adjustment (1)	2.7	-	-	-	-	-	-	-	-	-	-		
Total debt service	<u>\$ 143.1</u>	<u>\$ 144.6</u>	<u>\$ 124.7</u>	<u>\$ 119.8</u>	<u>\$ 96.5</u>	<u>\$ 95.4</u>	<u>\$ 92.9</u>	<u>\$ 92.3</u>	<u>\$ 91.9</u>	<u>\$ 75.3</u>	<u>\$ 71.5</u>		
<b>GF debt service (LTGO)</b>	<b>\$ 72.6</b>	<b>\$ 78.1</b>	<b>\$ 62.1</b>	<b>\$ 62.1</b>	<b>\$ 38.9</b>	<b>\$ 38.8</b>	<b>\$ 38.8</b>	<b>\$ 38.9</b>	<b>\$ 39.3</b>	<b>\$ 37.6</b>	<b>\$ 37.5</b>		
Debt service fund (UTGO) (2)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
<b>POC (3)</b>													
<u>Principal</u>													
POC - Governmental	\$ 18.4	\$ 23.6	\$ 26.5	\$ 29.4	\$ 32.6	\$ 36.1	\$ 36.4	\$ 38.3	\$ 40.3	\$ 42.4	\$ 44.6	✓	
POC - EF (incl. DDOT)	4.7	6.0	6.8	7.5	8.3	9.2	9.3	9.8	10.3	10.8	11.4		
Total POC principal	23.1	29.6	33.3	37.0	41.0	45.3	45.7	48.1	50.6	53.2	56.0		
<u>Interest</u>													
POC - Governmental	30.3	29.5	28.4	27.2	25.8	24.2	22.5	21.2	19.8	18.3	16.6	✓	
POC - EF (incl. DDOT)	7.7	7.5	7.3	6.9	6.6	6.2	5.7	5.4	5.1	4.7	4.2		
POC swap - Governmental	40.6	40.6	40.6	40.6	40.6	40.6	40.6	39.8	39.1	38.5	37.9	✓	
POC swap - EF (incl. DDOT)	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.1	5.0	4.9		
Total POC interest	84.0	82.9	81.5	80.0	78.2	76.2	74.1	71.6	69.1	66.4	63.6		
Total POC	<u>\$ 107.1</u>	<u>\$ 112.6</u>	<u>\$ 114.8</u>	<u>\$ 116.9</u>	<u>\$ 119.2</u>	<u>\$ 121.5</u>	<u>\$ 119.7</u>	<u>\$ 119.7</u>	<u>\$ 119.7</u>	<u>\$ 119.7</u>	<u>\$ 119.7</u>		
Total POC - Governmental	\$ 89.3	\$ 93.7	\$ 95.5	\$ 97.2	\$ 99.0	\$ 100.8	\$ 99.4	\$ 99.3	\$ 99.2	\$ 99.2	\$ 99.1		
General Fund adjustment (1)	(11.4)	(15.2)	(15.6)	(16.4)	(16.8)	(17.2)	(16.9)	(17.0)	(17.1)	(17.1)	(17.2)		
<b>General Fund POC</b>	<b>\$ 77.9</b>	<b>\$ 78.5</b>	<b>\$ 79.8</b>	<b>\$ 80.8</b>	<b>\$ 82.2</b>	<b>\$ 83.6</b>	<b>\$ 82.5</b>	<b>\$ 82.3</b>	<b>\$ 82.2</b>	<b>\$ 82.0</b>	<b>\$ 81.9</b>	✓	
<b>Debt service + POC</b>													
Total GF debt service + POC	\$ 150.5	\$ 156.6	\$ 141.9	\$ 142.9	\$ 121.0	\$ 122.4	\$ 121.3	\$ 121.2	\$ 121.5	\$ 119.6	\$ 119.4		
POC allocation to enterprise and other funds	29.1	34.0	35.0	36.1	37.0	37.9	37.3	37.4	37.5	37.7	37.8		
Debt service fund (UTGO debt service)	70.6	66.5	62.6	57.7	57.6	56.5	54.1	53.4	52.7	37.7	33.9		
Total	<u>\$ 250.2</u>	<u>\$ 257.2</u>	<u>\$ 239.5</u>	<u>\$ 236.7</u>	<u>\$ 215.7</u>	<u>\$ 216.9</u>	<u>\$ 212.7</u>	<u>\$ 212.0</u>	<u>\$ 211.6</u>	<u>\$ 195.0</u>	<u>\$ 191.1</u>		

## Footnotes:

(1) Represents allocations to/from other funds/departments.

(2) UTGO debt service already accounted for within gross property taxes, from which a transfer is made to the Debt Service fund.

(3) See Appendix D.2 for additional POC allocation detail.



			Preliminary forecast									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total POC payments												
Total Principal Payments			\$ (29.6)	\$ (33.3)	\$ (37.0)	\$ (41.0)	\$ (45.3)	\$ (45.7)	\$ (48.1)	\$ (50.6)	\$ (53.2)	\$ (56.0)
Total Interest Payments			(32.2)	(30.8)	(29.3)	(27.5)	(25.5)	(23.4)	(21.9)	(20.2)	(18.4)	(16.3)
Total Quarterly Interest (Part of Set-Aside Requirements)			(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.8)	(4.7)	(4.6)	(4.5)
Total Interest Swap Payments - PFRS (1)			(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Total Interest Swap Payments - GRS (1)			(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.4)	(15.2)
Total payments			\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)
POC payments by Pension system												
PFRS												
Principal			\$ (11.1)	\$ (12.4)	\$ (13.8)	\$ (15.3)	\$ (16.9)	\$ (17.1)	\$ (18.0)	\$ (18.9)	\$ (19.9)	\$ (21.0)
Interest			(12.0)	(11.5)	(11.0)	(10.3)	(9.6)	(8.7)	(8.2)	(7.6)	(6.9)	(6.1)
Quarterly			(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.7)	(1.7)	(1.7)
Swap			(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.6)	(29.1)	(28.5)	(28.1)	(27.6)
Subtotal: PFRS			(54.6)	(55.4)	(56.2)	(57.0)	(57.9)	(57.2)	(57.0)	(56.8)	(56.6)	(56.4)
DGRS												
Principal			(18.6)	(20.8)	(23.1)	(25.6)	(28.3)	(28.6)	(30.1)	(31.7)	(33.3)	(35.1)
Interest			(20.1)	(19.3)	(18.3)	(17.2)	(16.0)	(14.6)	(13.7)	(12.7)	(11.5)	(10.2)
Quarterly			(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)
Swap			(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.3)	(16.0)	(15.7)	(15.4)	(15.2)
Subtotal: DGRS			(58.0)	(59.4)	(60.8)	(62.2)	(63.6)	(62.5)	(62.7)	(62.9)	(63.1)	(63.3)
Total payments			\$ (112.6)	\$ (114.8)	\$ (116.9)	\$ (119.2)	\$ (121.5)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)	\$ (119.7)
DGRS POC payments by funding group												
DDOT	11.4%		\$ (6.6)	\$ (6.8)	\$ (6.9)	\$ (7.1)	\$ (7.3)	\$ (7.1)	\$ (7.2)	\$ (7.2)	\$ (7.2)	\$ (7.2)
Water/Sewer	18.5%		(10.7)	(11.0)	(11.2)	(11.5)	(11.7)	(11.5)	(11.6)	(11.6)	(11.6)	(11.7)
Library	2.6%		(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.7)	(1.7)	(1.7)
General City (2)	67.5%		(39.1)	(40.1)	(41.0)	(41.9)	(42.9)	(42.2)	(42.3)	(42.5)	(42.6)	(42.7)
Total GRS payments		100.0%	\$ (58.0)	\$ (59.4)	\$ (60.8)	\$ (62.2)	\$ (63.6)	\$ (62.5)	\$ (62.7)	\$ (62.9)	\$ (63.1)	\$ (63.3)
POC Swap payments by funding group												
PFRS			\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.6)	\$ (29.1)	\$ (28.5)	\$ (28.1)	\$ (27.6)
DDOT			(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(1.8)	(1.8)	(1.8)	(1.7)
Water/Sewer			(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(3.0)	(2.9)	(2.9)	(2.8)	(2.8)
Library			(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)
General City (2)			(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(11.0)	(10.8)	(10.6)	(10.4)	(10.2)
Total POC swap payments			\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.9)	\$ (45.0)	\$ (44.2)	\$ (43.5)	\$ (42.8)
Supporting allocations												
			Allocations									
			2005-A									
			2006-A, 2006-B									
Funding Group		Refunding Transaction		Principal & Interest	GRS Swap	PFRS Swap						
DDOT		\$ 106.3		7.2%	11.4%	0.0%						
Water/Sewer		171.4		11.5%	18.5%	0.0%						
Library		24.5		1.6%	2.6%	0.0%						
General City (2)		626.9		42.2%	67.5%	0.0%						
Subtotal: DGRS		\$ 929.1		62.6%	100.0%	0.0%						
PFRS		\$ 555.4		37.4%	0.0%	100.0%						
Total		\$ 1,484.5		100.0%	100.0%	100.0%						

Footnotes:

(1) Allocation of swap interest based on \$283.7 million of notional principal for GRS and \$516.3 million of notional principal for PFRS.

(2) General City is comprised of a General Fund component as well as a portion allocated to other funds (i.e. Solid Waste fund, Street funds, and certain cost centers within Planning & Development, BSEED and Parking).

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**EXHIBIT K**

DWSD CURRENT AND HISTORICAL FINANCIAL INFORMATION

**City of Detroit**  
**Detroit Water and Sewer Department**  
**Water Fund**  
**Historical Water Fund Income Statement**

	For the Fiscal Year Ended					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Water Sales - Detroit	\$ 74,442,186	\$ 65,360,449	\$ 65,580,546	\$ 74,810,362	\$ 71,540,060	\$ 75,653,761
Water Sales - Suburban	216,867,005	206,282,285	210,662,057	237,099,865	258,587,439	275,185,243
Miscellaneous	1,674,029	2,452,729	9,227,823	4,091,974	6,002,446	4,688,757
Total Revenues	292,983,220	274,095,463	285,470,426	316,002,201	336,129,945	355,527,761
Source of Supply	1,991,566	1,435,307	1,600,836	5,683,036	9,680,853	3,787,570
Low-lift Pumping	5,070,132	6,136,788	4,897,562	8,269,998	8,145,801	7,152,542
High-lift Pumping	21,329,905	22,052,260	17,971,502	19,581,883	22,998,901	21,686,100
Purification	17,077,316	19,062,007	15,464,412	17,681,131	19,335,784	15,998,705
Water Quality Operations	1,244,597	1,111,392	792,590	787,600	815,616	782,672
Pumping Stations	0	0	0	16,741,756	24,908,886	19,328,514
Transmission and Distributions	26,448,973	43,536,055	34,158,895	28,596,533	23,503,906	28,420,176
Services and Meters	5,977,508	5,812,986	8,096,307	13,235,615	11,678,595	16,750,695
Hydrant Division	128,697	3,489	314,729	697,442	417,833	508,762
Commercial	6,112,874	7,046,284	7,632,044	6,129,979	7,572,727	6,919,951
Operations and Maintenance	30,371,887	33,709,777	45,426,798	0	0	0
Central City Staff Services	7,994,520	5,664,954	6,225,681	0	0	0
Administrative and General	17,621,924	20,172,634	15,351,608	29,475,444	36,021,547	24,996,371
Nonrecurring Capital Asset Adjustments	28,283,497	0	0	0	0	18,735,709
Net OPEB Obligation	0	0	0	0	0	17,248,909
Other Items	0	0	0	14,638,350	15,124,239	0
Depreciation	67,504,841	71,084,673	81,660,122	71,995,060	81,602,960	83,031,094
Total Operating Expenses	237,158,237	236,828,606	239,593,086	233,513,827	261,807,648	265,347,771
Operating Income	55,824,983	37,266,857	45,877,340	82,488,374	74,322,297	90,179,990
Investment Earnings (Losses)	29,312,849	13,749,381	(23,979,799)	14,479,871	(72,582,266)	(6,941,979)
Loss on Disposal of Capital Assets	0	0	0	0	0	0
Interest Expense, Net of Capitalized Interest	(123,619,840)	(112,905,999)	(107,044,663)	(111,666,753)	(108,750,464)	(127,866,520)
Amortization of Bond Issuance Costs	0	0	0	0	(7,059,640)	(8,533,883)
Miscellaneous Revenue (Expense)	1,679,909	(7,920,379)	664,100	1,588,987	453,615	6,404,158
Total Other Income (Expenses)	(92,627,082)	(107,076,997)	(130,360,362)	(95,597,895)	(187,938,755)	(136,938,224)
Decrease in Net Assets before Capital Contributions, Transfers, and Special Items	(36,802,099)	(69,810,140)	(84,483,022)	(13,109,521)	(113,616,458)	(46,758,234)
Capital Contributions	605,746	340,076	111,777	211,745	20,500	165,403
Transfers In	9,575,331	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Special Items	0	0	0	0	0	0
Capital Contributions, Transfers In, Transfers Out, and Special Items	10,181,077	340,076	111,777	211,745	20,500	165,403
Increase (Decrease) in Net Assets	(26,621,022)	(69,470,064)	(84,371,245)	(12,897,776)	(113,595,958)	(46,592,831)
Net Assets, Beginning	400,952,650	374,331,628	304,861,564	136,375,840	123,478,064	9,882,106
Adjustments to Net Assets	0	0	(84,114,479)	0	0	0
Net Assets, Beginning (Adjusted)	400,952,650	374,331,628	220,747,085	136,375,840	123,478,064	9,882,106
Increase (Decrease) in Net Assets	(26,621,022)	(69,470,064)	(84,371,245)	(12,897,776)	(113,595,958)	(46,592,831)
<b>Net Assets, Ending</b>	<b>\$ 374,331,628</b>	<b>\$ 304,861,564</b>	<b>\$ 136,375,840</b>	<b>\$ 123,478,064</b>	<b>\$ 9,882,106</b>	<b>\$ (36,710,725)</b>

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

**City of Detroit**  
**Detroit Water and Sewer Department**  
**Sewage Disposal Fund**  
**Historical Sewage Fund Income Statement**

	For the Fiscal Year Ended					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
General Customers	\$ 135,966,630	\$ 162,813,091	\$ 167,986,001	\$ 188,929,588	\$ 186,551,894	\$ 193,098,413
Suburban Customers	201,722,312	219,638,029	187,874,924	213,888,870	242,759,761	238,301,009
City Departments	3,441,917	642,654	532,109	567,670	617,325	635,188
Sewage Surcharge	1,435,519	2,957,031	3,730,043	3,424,043	2,601,809	5,204,732
Miscellaneous	4,342,453	4,075,593	5,414,313	3,908,904	5,124,102	3,623,918
Total Revenues	346,908,831	390,126,398	365,537,390	410,719,075	437,654,891	440,863,260
Sewage Treatment Plant	131,877,214	129,314,215	141,078,880	149,268,127	144,270,145	128,418,729
Interceptors and Regulators	3,419,697	6,363,301	2,175,886	9,867,867	14,030,425	8,456,026
Sewer Pumping Stations	3,220,434	7,362,432	2,684,307	13,671,159	8,458,261	8,444,193
Sewer Maintenance and Engineering	13,027,555	19,710,820	20,009,122	8,585,844	4,581,284	0
Meters	0	0	0	0	0	142,199
Industrial Waste Control	0	0	0	0	0	4,145,645
Sewer	0	0	0	0	0	8,201,988
Combined Sewage Overflow Control Basins	489,622	569,971	714,292	4,608,783	5,042,764	5,319,475
Commercial	7,610,884	8,107,329	6,655,589	9,290,038	5,970,441	6,519,748
Operations and Maintenance	16,152,236	16,626,233	13,624,330	9,517,917	5,240,561	0
Central Services and General Fund Reimbursements	5,688,320	7,778,365	4,046,518	0	0	0
Administrative and General	32,943,836	24,906,841	19,465,067	26,001,008	29,429,706	35,065,939
Other Items	0	0	0	16,439,026	15,332,241	50,579,250
Depreciation	94,145,601	96,509,481	97,713,277	150,660,578	115,604,049	121,464,302
Total Operating Expenses	308,575,399	317,248,988	308,167,268	397,910,347	347,959,877	376,757,496
Operating Income	38,333,432	72,877,410	57,370,122	12,808,728	89,695,014	64,105,764
Investment Earnings (Losses)	27,634,679	11,501,806	(23,300,503)	(1,168,864)	(64,450,366)	(7,939,285)
Loss on Disposal of Capital Assets	0	0	0	(91,476,801)	0	(2,752)
Interest Expense, Net of Capitalized Interest	(120,537,137)	(133,029,160)	(118,561,130)	(119,734,891)	(108,153,176)	(142,081,167)
Amortization of Bond Issuance Costs	0	0	0	0	(8,796,332)	(14,978,455)
Miscellaneous Revenue	1,548,292	9,331,912	124,285	2,209,701	1,846,318	861,759
Total Other Income (Expenses)	(91,354,166)	(112,195,442)	(141,737,348)	(210,170,855)	(179,553,556)	(164,139,900)
Decrease in Net Assets before Capital Contributions, Transfers, and Special Items	(53,020,734)	(39,318,032)	(84,367,226)	(197,362,127)	(89,858,542)	(100,034,136)
Capital Contributions	0	2,322,233	6,610,573	5,523,194	0	0
Transfers In	1,511,419	0	0	0	0	0
Transfers Out	(8,063,912)	0	0	0	0	0
Special Items	(141,962,894)	(36,900,173)	0	0	0	0
Capital Contributions, Transfers In, Transfers Out, and Special Items	(148,515,387)	(34,577,940)	6,610,573	5,523,194	0	0
Increase (Decrease) in Net Assets	(201,536,121)	(73,895,972)	(77,756,653)	(191,838,933)	(89,858,542)	(100,034,136)
Net Assets, Beginning	877,308,457	675,772,336	601,876,364	439,161,426	247,322,493	157,463,951
Adjustments to Net Assets	0	0	(84,958,285)	0	0	0
Increase (Decrease) in Net Assets	(201,536,121)	(73,895,972)	(77,756,653)	(191,838,933)	(89,858,542)	(100,034,136)
<b>Net Assets, Ending</b>	<b>\$ 675,772,336</b>	<b>\$ 601,876,364</b>	<b>\$ 439,161,426</b>	<b>\$ 247,322,493</b>	<b>\$ 157,463,951</b>	<b>\$ 57,429,815</b>

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

**City of Detroit**  
**Detroit Water and Sewer Department**  
**Water Fund**  
**Historical Water Fund Balance Sheet**

	As of:					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Cash and Cash Equivalents	\$ 48,660,120	\$ 80,194	\$ 11,585,084	\$ 7,357,748	\$ 17,969,040	\$ 21,321,725
Investments	49,496,338	44,013,126	21,192,353	84,018,134	0	55,599,174
Billed Accounts Receivable	62,904,132	70,619,839	61,573,023	72,914,205	85,327,741	76,807,485
Unbilled Accounts Receivable	23,088,374	24,551,149	26,702,430	30,350,253	37,465,551	31,426,122
Other Accounts Receivable	1,740,581	0	2,284,629	3,757,139	4,410,841	2,827,025
Less: Allowance for Doubtful Accounts	(35,952,199)	(41,327,531)	(25,061,864)	(25,387,639)	(28,259,741)	(27,158,423)
Total Accounts Receivable, Net	51,780,888	53,843,457	65,498,218	81,633,958	98,944,392	83,902,209
Due from Other Funds	21,334,188	67,887,115	118,670,060	66,690,098	41,459,509	48,334,968
Due from Fiduciary Funds	0	0	0	0	0	1,680,314
Inventories	7,350,654	5,554,349	7,251,842	5,939,985	5,660,326	6,261,724
Prepaid Expenses	1,498,226	1,211,910	1,273,189	1,510,001	4,497,545	3,819,179
Restricted Cash and Cash Equivalents	23,731,177	27,303,429	5,554,329	8,870,389	40,565,853	0
Restricted Investments	106,114,606	84,743,357	106,879,144	134,715,746	139,056,728	0
Restricted Other Accounts Receivable	0	0	339,247	0	0	0
Restricted Due from Other Funds	13,824,852	6,610,671	9,393,793	4,045,774	0	0
Total Current Assets	323,791,049	291,247,608	347,637,259	394,781,833	348,153,393	220,919,293
Restricted Cash and Cash Equivalents	11,884,886	15,461,872	14,192,858	3,810,114	2,179,760	24,045,179
Restricted Investments	435,763,345	338,514,873	221,486,588	45,032,315	195,711,983	281,068,512
Other Receivables						5,121,918
Net Pension Asset	77,642,310	81,680,247	85,525,858	88,474,553	90,677,096	101,134,107
Deferred Charges	0	42,545,292	40,268,106	37,990,918	38,321,804	36,280,286
Fair Value of Derivatives	0	0	26,984,477	27,693,455	0	0
Bond and Pension Obligation Certificate Issuance Costs	45,222,267	0	0	0	0	0
Total Non-Current Assets	570,512,808	478,202,284	388,457,887	203,001,355	326,890,643	447,650,002
Net Capital Assets	2,045,920,357	2,131,725,774	2,164,861,726	2,172,321,545	2,157,804,200	2,083,632,381
Deferred Outflows of Resources	0	0	4,500,379	1,927,019	14,179,042	0
<b>Total Assets</b>	<b>\$ 2,940,224,214</b>	<b>\$ 2,901,175,666</b>	<b>\$ 2,905,457,251</b>	<b>\$ 2,772,031,752</b>	<b>\$ 2,847,027,278</b>	<b>\$ 2,752,201,676</b>
Current Liabilities						
Accounts and Contracts Payable	\$ 36,663,387	\$ 32,601,306	\$ 33,222,785	\$ 28,951,855	\$ 36,736,029	\$ 23,947,477
Accrued Salaries and Wages	3,114,934	2,418,786	2,519,342	922,524	1,096,137	969,965
Due to Other Funds	15,392,726	58,809,093	115,215,099	36,204,233	14,972,320	8,272,748
Due to Fiduciary Funds	1,788,861	3,226,516	5,056,959	8,549,055	10,952,567	0
Accrued Interest Payable	49,689,756	57,500,394	58,466,586	57,839,797	66,907,594	66,454,704
Other Accrued Liabilities	5,226,448	5,612,337	12,532,988	18,295,619	10,092,925	13,592,704
Revenue Bonds and State Revolving Loans Payable, Net	32,890,000	35,170,000	36,760,000	45,090,000	33,195,000	41,380,000
Pension Obligation Certificates of Participation	0	257,831	593,104	913,613	1,250,905	2,855,885
Capital Leases Payable within One Year	863,422	894,020	663,649	30,534	0	0
Accrued Compensated Absences	7,288,290	7,091,446	7,078,769	6,427,622	6,806,399	9,340,642
Accrued Workers' Compensation	2,056,000	2,087,000	2,011,000	1,868,000	1,489,000	1,435,000
Claims and Judgements	528,700	6,000	80,000	3,531,000	68,000	17,236
Pollution Remediation Obligations	0	20,992	0	0	0	0
Total Current Liabilities	155,502,524	205,695,721	274,200,281	208,623,852	183,566,876	168,266,361
Long-Term Liabilities						
Revenue Bonds and State Revolving Loans Payable, Net	2,295,236,022	2,263,338,649	2,153,379,619	2,114,741,662	2,485,717,942	2,447,241,502
Pension Obligation Certificates of Participation Payable, Net	81,333,125	81,072,429	80,477,124	79,560,644	78,306,872	76,699,025
Capital Leases Payable	1,503,991	657,430	22,423	0	0	0
Net OPEB Obligation	7,614,170	16,611,769	27,944,436	40,578,926	53,303,165	70,552,075
Accrued Compensated Absences	8,620,754	11,919,904	4,059,727	4,453,598	2,614,912	1,282,223
Accrued Workers' Compensation	9,072,000	8,608,000	8,942,000	8,469,000	8,850,000	8,155,000
Claims and Judgements	7,010,000	8,410,200	4,469,000	243,000	218,500	226,750
Pollution Remediation Obligations	0	0	80,000	0	0	0
Derivative Instruments - Swap Liability	0	0	215,506,801	191,883,006	24,566,905	16,489,465
Total Long-Term Liabilities	2,410,390,062	2,390,618,381	2,494,881,130	2,439,929,836	2,653,578,296	2,620,646,040
<b>Total Liabilities</b>	<b>2,565,892,586</b>	<b>2,596,314,102</b>	<b>2,769,081,411</b>	<b>2,648,553,688</b>	<b>2,837,145,172</b>	<b>2,788,912,401</b>
Invested in Capital Assets, Net of Debt Related	131,959,821	98,352,666	131,394,921	62,141,704	235,302,277	(22,450,280)
Restricted for Capital Acquisitions	57,338,174	87,293,229	25,818,115	22,648,822	0	0
Restricted for Debt Service	66,934,304	78,420,017	97,828,028	101,862,800	203,831,414	142,557,878
Unrestricted	118,099,329	40,795,652	(118,665,224)	(63,175,262)	(429,251,585)	(156,818,323)
<b>Total Net Assets</b>	<b>\$ 374,331,628</b>	<b>\$ 304,861,564</b>	<b>\$ 136,375,840</b>	<b>\$ 123,478,064</b>	<b>\$ 9,882,106</b>	<b>\$ (36,710,725)</b>

**Footnotes:**

Reporting classification of current liabilities differs from audited financial statements for comparison

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

**City of Detroit  
Detroit Water and Sewer Department  
Sewage Disposal Fund  
Historical Sewage Fund Balance Sheet**

	As of:					
	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Cash and Cash Equivalents	\$ 42,472,216	\$ 6,913,527	\$ 4,088,652	\$ 5,292,173	\$ 25,643,695	\$ 11,071,610
Investments	29,222,612	36,722,118	32,055,864	125,640,610	0	0
Billed Accounts Receivable	129,857,010	130,776,339	111,384,353	123,620,671	131,636,100	126,545,085
Unbilled Accounts Receivable	46,995,974	55,982,465	54,205,923	63,807,974	55,915,921	67,490,396
Grants Receivable	0	0	1,083,458	0	0	0
Other Accounts Receivable	2,271,581	168,267	10,850,578	25,485,867	25,910,127	10,800,510
Less: Allowance for Doubtful Accounts	(90,605,647)	(81,078,369)	(54,927,143)	(57,467,793)	(70,130,129)	(68,548,573)
Total Accounts Receivable, Net	88,518,918	105,848,702	122,597,169	155,446,719	143,332,019	136,287,418
Due from Other Funds	20,030,027	67,772,718	102,440,110	30,251,006	14,898,805	14,751,256
Due from Fiduciary Funds	0	0	0	0	0	1,409,855
Inventories	7,972,508	7,823,491	6,561,739	6,977,146	8,884,679	9,762,803
Prepaid Expenses	1,870,227	1,851,410	3,538,840	3,441,704	1,819,151	853,192
Restricted Cash and Cash Equivalents	19,993,654	35,118,436	8,136,025	3,015,785	215,249,247	0
Restricted Investments	71,438,000	109,529,976	125,839,450	143,315,183	146,371,609	0
Restricted Due from Other Funds	13,500,000	2,537,711	12,105,832	12,570,717	10,640,798	0
Total Current Assets	295,018,162	374,118,089	417,363,681	485,951,043	566,840,003	174,136,134
Restricted Cash and Cash Equivalents	0	5,491,507	6,334,576	2,556,843	0	100,037,594
Restricted Investments	475,640,082	290,953,454	210,268,220	84,171,807	129,227,781	355,482,764
Other Receivables	0	0	0	0	0	3,750,000
Net Pension Asset	84,465,857	87,286,336	88,455,199	86,874,832	86,245,896	91,319,602
Deferred Charges	0	47,480,761	44,772,379	42,063,997	45,428,167	43,193,749
Fair Value of Derivatives	0	0	14,947,297	14,408,688	0	0
Bond and Pension Obligation Certificate Issuance Costs	50,203,227	0	0	0	0	0
Total Non-Current Assets	610,309,166	431,212,058	364,777,671	230,076,167	260,901,844	593,783,709
Net Capital Assets	3,022,810,992	3,094,661,240	3,130,366,599	2,929,134,451	2,923,013,636	2,861,256,656
Deferred Outflows of Resources	0	0	73,286,652	63,548,517	15,979,577	0
<b>Total Assets</b>	<b>\$ 3,928,138,320</b>	<b>\$ 3,899,991,387</b>	<b>\$ 3,985,794,603</b>	<b>\$ 3,708,710,178</b>	<b>\$ 3,766,735,060</b>	<b>\$ 3,629,176,499</b>
Current Liabilities						
Accounts and Contracts Payable	\$ 36,518,723	\$ 33,436,847	\$ 29,902,794	\$ 49,085,299	\$ 53,141,033	\$ 50,488,376
Accrued Salaries and Wages	1,494,149	1,579,810	1,608,515	519,646	705,067	602,720
Due to Other Funds	22,823,654	72,444,082	131,927,362	70,900,052	40,083,914	52,036,220
Due to Fiduciary Funds	7,150,822	16,970,730	1,772,294	8,603,294	6,989,284	0
Accrued Interest Payable	48,788,672	52,830,943	62,455,024	61,396,780	54,945,024	70,858,984
Revenue Bonds and State Revolving Loans Payable, Net	58,645,000	60,630,000	70,345,000	72,944,000	76,575,000	78,385,000
Pension Obligation Certificates of Participation Payable	0	290,746	672,089	1,035,281	1,417,492	3,236,213
Other Accrued Liabilities	7,051,673	9,316,193	16,208,631	16,667,493	17,811,488	23,327,269
Capital Leases Payable within One Year	863,422	894,020	663,649	30,534	0	0
Accrued Compensated Absences	4,590,574	4,577,518	4,293,031	4,120,387	3,830,144	717,569
Accrued Workers' Compensation	797,000	784,000	741,000	667,000	565,000	551,000
Claims and Judgements	80,000	625,500	865,074	0	19,500	0
Pollution Remediation Obligations	0	890,000	956,878	973,113	340,613	0
Total Current Liabilities	188,803,689	255,270,389	322,411,341	286,942,879	256,423,559	280,203,351
Long-Term Liabilities						
Revenue Bonds and State Revolving Loans Payable, Net	2,948,130,743	2,920,111,415	2,870,184,745	2,821,254,302	3,173,429,787	3,112,192,669
Pension Obligation Certificates of Participation Payable, Net	92,165,806	91,871,829	91,195,843	90,157,332	88,736,610	86,914,659
Capital Leases Payable	1,503,991	657,430	22,423	0	0	0
Net OPEB Obligation	8,868,194	17,924,439	30,452,039	43,203,839	56,836,081	70,445,095
Accrued Compensated Absences	6,301,561	8,277,527	3,266,334	3,803,238	1,672,337	477,410
Accrued Workers' Compensation	3,185,000	2,883,000	2,969,000	2,875,000	2,989,000	2,742,000
Claims and Judgements	3,407,000	261,494	43,392	1,500,000	1,500,000	190,000
Pollution Remediation Obligations	0	857,500	151,157	0	0	0
Derivative Instruments - Swap Liability	0	0	225,936,903	211,651,095	27,683,735	18,581,500
Total Long-Term Liabilities	3,063,562,295	3,042,844,634	3,224,221,836	3,174,444,806	3,352,847,550	3,291,543,333
<b>Total Liabilities</b>	<b>3,252,365,984</b>	<b>3,298,115,023</b>	<b>3,546,633,177</b>	<b>3,461,387,685</b>	<b>3,609,271,109</b>	<b>3,571,746,684</b>
Invested in Capital Assets, Net of Debt Related	427,406,590	397,705,998	423,561,717	122,747,952	553,873,948	216,368,007
Restricted for Capital Acquisitions	60,588,611	36,232,528	30,070,066	31,318,712	0	0
Restricted for Debt Service	112,949,550	142,214,512	127,990,977	145,174,047	255,972,332	227,211,405
Unrestricted	74,827,585	25,723,326	(142,461,334)	(51,918,218)	(652,382,329)	(386,149,597)
<b>Total Net Assets</b>	<b>\$ 675,772,336</b>	<b>\$ 601,876,364</b>	<b>\$ 439,161,426</b>	<b>\$ 247,322,493</b>	<b>\$ 157,463,951</b>	<b>\$ 57,429,815</b>

**Footnotes:**

Reporting classification of current liabilities differs from audited financial statements for comparison

Source: FY 2013 information obtained from preliminary financial statements; FY 2008 - 2012 obtained from audited financial statements.

**EXHIBIT L**

DWSD FINANCIAL PROJECTIONS



**City of Detroit**  
**Water and Sewage Disposal Fund**  
*10-Year Projections*

**City of Detroit**  
**Water and Sewage Disposal Fund**  
Assumptions

Assumptions	Description
<b>Revenue:</b>	
Volumes	
Detroit Retail - Water/Sewer	FY 2014 and FY 2015 based on DWSD budget estimates. Approximately 6.3% in total volume decline from FYs' 2015 - 2023 based upon SEMCOG population decline.
Wholesale - Sewer	FY 2014 and FY 2015 based on DWSD budget estimates by customer. FYs' 2016 - 2023 reflect no growth from FY 2015 estimates.
Wholesale - Water	FY 2014 based on DWSD budget estimate by customer less 2.0%. FY 2015 based on DWSD budget estimate by customer. FY's 2015 - 2023 reflect total volume decline of approximately 2.0%.
Flint - Water	Assumed to exit the Water System in FY 2017.
Bad debt	
Detroit Retail - Sewer	15.0% of retail revenues in FY 2014 improving to 11.0% by FY 2018 and staying constant at 11.0% of retail revenues through the forecast period.
Wholesale - Sewer	2.0% of suburban revenues throughout the forecast period.
Wholesale - Water	n/a
Detroit Retail - Water	14.0% of retail revenues in FY 2014 improving to 10.0% by FY 2018 and staying constant at 10.0% of retail revenues through the forecast period.
Miscellaneous operating	
IWC Charges	FY 2014 represents DWSD budget estimates and increases 4.0% annually thereafter.
Industrial Surcharges	FY 2014 and FY 2015 represent DWSD budget estimates. FYs' 2016 - 2023 reflect no growth from FY 2015 budget estimates.
Other	Base amount represents normalized historical average, assumed to increase annually by inflation growth rate.
Nonoperating	Base amount represents normalized historical average, assumed to increase annually by inflation growth rate.
Earnings on investment	1.5% of adjusted annual fund balances. Return based on adjusted average return in prior three years.

**City of Detroit**  
**Water and Sewage Disposal Fund**  
Assumptions (cont'd)

Assumptions	Description
<b>Operating &amp; maintenance expenditures:</b>	
Salaries & wages	
Headcount	Beginning FTE of 1,706 based on 6/30/13 level. Optimization of labor to 1,000 FTE by FY 2020 through natural attrition assumed to be 10.0% in FY 2014 and 5.0% in FYs' 2015 - 2018. FYs' 2019 and 2020 reflect attrition required to reach FTE goal of 1,000. Total headcount allocation assumed to be 63.0% Water and 37.0% Sewer per management estimates. Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.
Average wages	FY 2014 average wage rate of \$43,600 based on current DWSD budget analysis. Assumed 10.0% increase in FY 2015 related to job classification and management input on related compensation changes due to optimization. FYs' 2016 - 2023 reflect FY 2015 base amount with annual inflationary increases.
Overtime	FYs' 2014 - 2020 base amount represents historical average dollar amount with slow decline; FYs' 2021 - 2023 based upon historical average percentage of salaries and wages.
Pension	Represents required reimbursements to general fund per Plan of Adjustment ("POA") forecast; additional amounts for defined contribution plan of 5.0% of salaries and wages.
Other fringes	OPEB - Represents required reimbursements to general fund per POA forecast, additional 2.0% of salaries and wages for future retiree healthcare; Active employee healthcare - assumed to be \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%); Other fringe benefits - includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.
Purchased services	Base amount represents FY 2014 DWSD budgeted amount reduced for various City of Detroit shared costs in FY 2015 and FY 2016; inflationary growth thereafter.
Telecommunications	Base amount represents FY 2014 budgeted amount; inflationary growth thereafter.
Contractual services	Based on normalized amounts with additional outsourcing costs; inflationary growth thereafter.
Repairs & maintenance	FY 2014 represents adjusted budgeted amount; inflationary growth thereafter.
Utilities	Based upon forecasted volumes with 80.0% variable and 20.0% fixed, cost per mcf increase of 3.2% annually.
Chemicals	Based upon forecasted volumes with 80.0% variable and 20.0% fixed, cost per mcf increase inflationary.
Other	Base amount represents normalized historical average; inflationary growth thereafter.

**City of Detroit**  
**Water and Sewage Disposal Fund**  
Assumptions (cont'd)

Assumptions	Description
<b>Financing:</b>	
Debt	
Existing debt	Represents existing debt amortization on currently outstanding DWSD debt.
New money bonds	Issuance amounts necessary to fund CIP requirements; interest rate - 4.63% based upon Miller Buckfire analysis.
Issuance costs	Cost of issuance - 1.5% of the size of issuance.
Debt service reserve	Reserve funding - 6.5% of the size of issuance.
<b>Reserve funding:</b>	
O&M fund	Operating reserve fund increase from 45 days to 90 days of O&M expenses by FY 2023.
ER&R fund	Maintained at bond ordinance requirements.
<b>Other:</b>	
Transfer account	Represents transfer of expenses between Water and Sewer Systems. Based upon management allocation.
Biosolids savings	Projected operating expense savings related to biosolids program assumed to begin in FY 2017. <i>Source: PMA Consultants</i>
<b>Capital Improvement Program:</b>	
Annual estimates	Based upon 10-year study completed by OHM Advisors. Additional CIP added (unidentified capital projects) in FYs' 2020 - 2023. FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

**City of Detroit**  
**Consolidated Systems**  
**Proforma Income Statement Projections**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Operating revenues	\$ 894.4	\$ 909.2	\$ 953.0	\$ 968.1	\$ 995.8	\$ 1,032.2	\$ 1,070.1	\$ 1,111.3	\$ 1,154.2	\$ 1,198.8
Expenses:										
Operating & maintenance	388.8	415.4	429.0	439.2	454.0	461.5	465.1	472.8	487.3	496.9
Depreciation	201.8	207.4	213.1	218.8	223.4	228.0	232.6	237.8	243.1	249.2
Total operating expenses	590.6	622.8	642.1	657.9	677.4	689.4	697.7	710.7	730.4	746.1
Operating income	303.8	286.4	311.0	310.2	318.4	342.8	372.4	400.7	423.8	452.8
Nonoperating revenues (expenses):										
Interest expense	(278.0)	(278.7)	(281.9)	(284.5)	(285.8)	(286.7)	(286.3)	(285.4)	(283.0)	(280.6)
Amortization of bond issuance costs	(23.3)	(23.4)	(23.5)	(23.4)	(23.5)	(23.6)	(23.6)	(23.7)	(23.8)	(22.7)
Earnings on investments	10.6	10.4	9.7	10.2	10.5	10.9	11.5	12.1	12.8	13.4
Nonoperating revenue	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7
Total nonoperating income (expenses)	(290.1)	(291.0)	(295.0)	(296.9)	(298.2)	(298.7)	(297.8)	(296.3)	(293.3)	(289.2)
Increase (decrease) in net assets	13.7	(4.6)	16.0	13.3	20.2	44.0	74.6	104.4	130.5	163.6
Fund net assets - beginning <sup>1</sup>	20.7	34.4	29.8	45.8	59.1	79.3	123.3	198.0	302.4	432.9
Fund net assets - ending	<u>\$ 34.4</u>	<u>\$ 29.8</u>	<u>\$ 45.8</u>	<u>\$ 59.1</u>	<u>\$ 79.3</u>	<u>\$ 123.3</u>	<u>\$ 198.0</u>	<u>\$ 302.4</u>	<u>\$ 432.9</u>	<u>\$ 596.4</u>

**Footnotes:**

<sup>1</sup> FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

**City of Detroit**  
**Consolidated Systems**  
Revenue Requirement Projections  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Operating revenue	\$ 832.2	\$ 817.6	\$ 851.2	\$ 869.8	\$ 917.1	\$ 950.9	\$ 986.1	\$1,024.4	\$1,064.3	\$1,105.8
Rate increases	-	32.7	41.9	46.5	36.7	38.0	39.4	41.0	42.6	44.2
Other revenue	73.4	69.9	70.3	62.7	53.1	54.8	56.7	58.8	60.9	63.0
Total revenue available	905.6	920.2	963.4	979.0	1,006.9	1,043.7	1,082.3	1,124.2	1,167.7	1,213.0
Revenue requirements:										
Operating & maintenance	388.8	415.4	429.0	439.2	454.0	461.5	465.1	472.8	487.3	496.9
Net revenue	516.8	504.9	534.4	539.9	553.0	582.3	617.2	651.3	680.4	716.1
Debt service:										
New issuances	0.1	7.8	22.3	36.6	47.6	58.6	68.5	78.4	86.9	96.8
Senior lien	251.3	258.6	258.9	267.0	266.8	266.2	256.6	254.9	245.9	258.1
Second lien	95.1	103.1	105.1	96.3	96.3	96.9	105.2	106.9	117.5	109.1
Junior lien	48.3	48.1	48.3	48.2	48.2	47.9	47.6	46.3	41.9	41.2
Total debt service	394.7	417.7	434.7	448.1	458.9	469.6	477.9	486.5	492.2	505.3
Pension obligation certificates	3.0	3.0	1.5	-	-	-	2.1	2.1	2.1	2.1
Renewals & replacements	15.0	15.0	15.3	15.6	15.9	16.0	16.0	16.0	16.0	16.0
Fund deposits	18.3	13.1	9.9	9.2	11.0	8.9	7.7	9.4	12.2	10.6
Revenue financed capital	85.8	56.1	73.1	67.0	67.1	87.8	113.5	137.4	157.9	182.1
Total revenue requirements	\$ 905.6	\$ 920.2	\$ 963.4	\$ 979.0	\$1,006.9	\$1,043.7	\$1,082.3	\$1,124.2	\$1,167.7	\$1,213.0
Debt service coverage <sup>1</sup> :										
Senior lien	206%	189%	190%	178%	176%	179%	190%	195%	204%	202%
Second lien	149%	137%	138%	135%	135%	138%	143%	148%	151%	154%
Junior lien	131%	121%	123%	120%	120%	124%	129%	134%	138%	142%

**Footnotes:**

<sup>1</sup> New debt issuances treated as senior lien in coverage calculations.

**City of Detroit**  
**Consolidated Systems**  
**Capital Improvement Program Financing**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates <sup>1</sup>	\$ 229.0	\$ 281.2	\$ 284.4	\$ 284.4	\$ 229.4	\$ 229.4	\$ 229.2	\$ 229.2	\$ 136.7	\$ 136.7
Unidentified capital projects	-	-	-	-	-	-	4.6	30.4	127.1	166.6
Total capital spending	<u>229.0</u>	<u>281.2</u>	<u>284.4</u>	<u>284.4</u>	<u>229.4</u>	<u>229.4</u>	<u>233.8</u>	<u>259.6</u>	<u>263.8</u>	<u>303.3</u>
<hr/>										
Sources & Uses:										
<u>Improvement &amp; Extension Fund<sup>2</sup>:</u>										
Beginning balance	6.3	85.8	56.1	73.1	67.0	67.1	87.8	113.5	137.4	157.9
Plus: Revenue deposits	85.8	56.1	73.1	67.0	67.1	87.8	113.5	137.4	157.9	182.1
Less: Use of funds	<u>(6.3)</u>	<u>(85.8)</u>	<u>(56.1)</u>	<u>(73.1)</u>	<u>(67.0)</u>	<u>(67.1)</u>	<u>(87.8)</u>	<u>(113.5)</u>	<u>(137.4)</u>	<u>(157.9)</u>
Ending balance	85.8	56.1	73.1	67.0	67.1	87.8	113.5	137.4	157.9	182.1
<u>Construction Bond Fund<sup>2</sup>:</u>										
Beginning balance	312.7	93.0	14.2	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.5	231.0	229.7	176.5	176.3	158.7	158.8	137.4	157.9
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(18.5)	(18.4)	(14.1)	(14.1)	(12.7)	(12.7)	(11.0)	(12.6)
Less: Use of funds	<u>(222.7)</u>	<u>(195.4)</u>	<u>(228.2)</u>	<u>(211.3)</u>	<u>(162.4)</u>	<u>(162.2)</u>	<u>(146.0)</u>	<u>(146.1)</u>	<u>(126.4)</u>	<u>(145.3)</u>
Ending balance	93.0	14.2	-	-	-	-	-	-	-	-
Total use of funds	\$ (229.0)	\$ (281.2)	\$ (284.4)	\$ (284.4)	\$ (229.4)	\$ (229.4)	\$ (233.8)	\$ (259.6)	\$ (263.8)	\$ (303.3)

**Footnotes:**

<sup>1</sup> FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

<sup>2</sup> FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit**  
**Consolidated Systems**  
Reserve Balance Projections<sup>1</sup>  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating &amp; maintenance:</u>										
Beginning balance	\$ 31.7	\$ 19.3	\$ 23.0	\$ 26.2	\$ 29.3	\$ 32.9	\$ 35.9	\$ 38.6	\$ 41.8	\$ 45.8
Plus: Deposits	16.9	3.7	3.2	3.1	3.5	3.0	2.7	3.2	4.0	3.5
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	48.6	23.0	26.2	29.3	32.9	35.9	38.6	41.8	45.8	49.3
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair &amp; replacement:</u>										
Beginning balance	57.0	23.2	24.9	25.7	26.4	27.3	27.7	27.8	28.2	29.1
Plus: Deposits	1.3	1.7	0.9	0.7	0.9	0.4	0.1	0.4	0.9	0.5
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	58.3	24.9	25.7	26.4	27.3	27.7	27.8	28.2	29.1	29.6
<u>Improvement &amp; extension:</u>										
Beginning balance	6.3	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0
Plus: Deposits	85.8	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
Less: Use of funds	(6.3)	(46.5)	(39.4)	(49.8)	(43.2)	(47.0)	(56.4)	(69.9)	(80.7)	(87.0)
Ending balance	85.8	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
<u>Total revenue generated funds:</u>										
Beginning balance	94.9	88.9	87.2	101.7	98.9	107.2	119.9	136.2	150.6	161.9
Plus (less): Net deposits (uses)	97.8	(1.7)	14.5	(2.8)	8.3	12.7	16.3	14.4	11.2	15.8
Ending balance	192.7	87.2	101.7	98.9	107.2	119.9	136.2	150.6	161.9	177.6
<u>Construction bond fund:</u>										
Beginning balance	312.7	93.0	14.2	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.5	231.0	229.7	176.5	176.3	158.7	158.8	137.4	157.9
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(18.5)	(18.4)	(14.1)	(14.1)	(12.7)	(12.7)	(11.0)	(12.6)
Less: Use of funds	(222.7)	(195.4)	(228.2)	(211.3)	(162.4)	(162.2)	(146.0)	(146.1)	(126.4)	(145.3)
Ending balance	\$ 93.0	\$ 14.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

<sup>1</sup> FY 2014 beginning reserve balances obtained from DWSD management.



**City of Detroit**  
**Consolidated Systems**  
**Debt Balances**  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>New issues<sup>1</sup>:</u>										
Beginning balance	\$ -	\$ 3.0	\$ 127.5	\$ 354.2	\$ 574.2	\$ 737.6	\$ 897.5	\$ 1,036.5	\$ 1,172.1	\$ 1,283.0
New issues	3.0	126.5	232.5	229.7	176.5	176.3	158.7	158.8	137.4	157.9
Principal amortization	-	(2.0)	(5.8)	(9.7)	(13.0)	(16.4)	(19.7)	(23.2)	(26.5)	(30.2)
Ending balance	3.0	127.5	354.2	574.2	737.6	897.5	1,036.5	1,172.1	1,283.0	1,410.7
<u>Senior lien bonds:</u>										
Beginning balance	3,745.1	3,677.7	3,599.1	3,515.9	3,419.9	3,319.0	3,213.4	3,112.1	3,007.2	2,905.8
Principal amortization	(70.9)	(81.7)	(86.0)	(98.4)	(102.9)	(107.1)	(102.4)	(105.5)	(101.3)	(119.0)
Accrued PIK interest	3.4	3.1	2.8	2.4	2.0	1.6	1.1	0.6	-	-
Ending balance	3,677.7	3,599.1	3,515.9	3,419.9	3,319.0	3,213.4	3,112.1	3,007.2	2,905.8	2,786.9
<u>Second lien bonds:</u>										
Beginning balance	1,606.0	1,594.6	1,574.4	1,551.1	1,535.6	1,519.3	1,501.6	1,474.4	1,443.9	1,400.9
Principal amortization	(11.5)	(20.2)	(23.3)	(15.5)	(16.3)	(17.7)	(27.2)	(30.4)	(43.0)	(36.8)
Ending balance	1,594.6	1,574.4	1,551.1	1,535.6	1,519.3	1,501.6	1,474.4	1,443.9	1,400.9	1,364.1
<u>Junior lien bonds:</u>										
Beginning balance	504.3	466.9	428.7	389.5	349.5	308.6	267.0	224.8	182.8	144.4
Principal amortization	(37.5)	(38.2)	(39.2)	(40.0)	(40.9)	(41.6)	(42.2)	(41.9)	(38.4)	(38.7)
Ending balance	466.9	428.7	389.5	349.5	308.6	267.0	224.8	182.8	144.4	105.8
 Total debt	 \$5,742.1	 \$5,729.7	 \$5,810.7	 \$5,879.2	 \$5,884.5	 \$5,879.6	 \$5,847.7	 \$5,806.0	 \$5,734.2	 \$5,667.6

Footnotes:

<sup>1</sup> Assumed senior lien.

**City of Detroit**  
**Consolidated Systems**  
**Operating & Maintenance Expense Projections**  
*(in millions of dollars)*

	<b>Actual</b>	<b>For the Fiscal Year Ended</b>									
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Personnel expenses:											
Salaries & wages	\$ 70.3	\$ 70.7	\$ 71.9	\$ 70.0	\$ 68.1	\$ 66.3	\$ 62.9	\$ 57.7	\$ 55.7	\$ 57.1	\$ 58.5
Overtime	14.1	14.5	14.8	14.8	14.5	13.9	13.2	12.1	10.6	10.9	11.1
Subtotal	84.4	85.1	86.7	84.8	82.6	80.3	76.2	69.8	66.3	67.9	69.6
Pension & fringes <sup>1</sup>	60.5	71.7	85.2	92.6	100.4	108.8	111.2	113.2	116.4	121.5	121.4
Total personnel expenses	144.9	156.9	171.9	177.4	183.0	189.1	187.4	183.0	182.7	189.4	191.1
Non-personnel expenses:											
Purchased services	10.3	14.2	9.4	8.1	8.3	8.5	8.7	9.0	9.2	9.4	9.6
Telecommunications	7.6	6.8	6.9	7.1	7.3	7.5	7.7	7.9	8.0	8.2	8.5
Contractual services	122.7	85.9	99.2	104.7	109.8	114.2	118.8	121.7	124.8	127.9	131.1
Repairs & maintenance	15.6	16.2	16.6	17.0	17.5	17.9	18.4	18.8	19.3	19.8	20.3
Utilities	76.5	77.8	78.9	81.2	81.5	83.9	86.4	88.9	91.6	94.5	97.4
Chemicals	21.4	23.8	23.9	24.4	24.5	25.1	25.7	26.2	26.9	27.5	28.2
Other	15.8	12.5	13.6	14.0	14.3	14.7	15.0	15.4	15.8	16.2	16.6
Clearing account	(8.2)	(5.1)	(5.2)	(4.9)	(4.6)	(4.3)	(3.8)	(3.2)	(2.7)	(2.7)	(2.8)
Biosolids savings	-	-	-	-	(2.5)	(2.5)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)
Total non-labor expenses	261.7	232.0	243.4	251.6	256.1	264.9	274.1	282.1	290.1	297.9	305.8
Total operating & maintenance expense	<u>\$ 406.6</u>	<u>\$ 388.8</u>	<u>\$ 415.4</u>	<u>\$ 429.0</u>	<u>\$ 439.2</u>	<u>\$ 454.0</u>	<u>\$ 461.5</u>	<u>\$ 465.1</u>	<u>\$ 472.8</u>	<u>\$ 487.3</u>	<u>\$ 496.9</u>

**Footnotes:**

<sup>1</sup> FY 2013 actual reduced by net OPEB obligation to allow for comparison.

**City of Detroit**  
**Consolidated Systems**  
Pension & Fringes Projection Detail  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Pension &amp; fringes:</u>										
GF pension reimbursements <sup>1</sup>	\$ 24.3	\$ 50.5	\$ 58.3	\$ 66.3	\$ 74.9	\$ 78.2	\$ 82.0	\$ 85.9	\$ 90.0	\$ 88.9
GF OPEB reimbursements <sup>1</sup>	14.7	4.2	3.8	3.8	3.8	3.8	3.8	3.7	3.7	3.7
New defined contribution plan <sup>2</sup>	3.5	3.6	3.5	3.4	3.3	3.1	2.9	2.8	2.9	2.9
New retiree healthcare <sup>3</sup>	-	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.2
Active employee healthcare <sup>4</sup>	13.4	13.3	13.5	13.7	13.7	13.4	12.6	12.5	13.1	13.7
Social security <sup>5</sup>	6.5	6.6	6.5	6.3	6.1	5.8	5.3	5.1	5.2	5.3
Other fringes <sup>6</sup>	9.4	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.5	5.7
Total pension & fringes	\$ 71.7	\$ 85.2	\$ 92.6	\$ 100.4	\$ 108.8	\$ 111.2	\$ 113.2	\$ 116.4	\$ 121.5	\$ 121.4

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>FTE Schedule:</u>										
FTE count - beginning	1,706	1,535	1,459	1,386	1,316	1,251	1,125	1,000	1,000	1,000
Less: Attrition	(171)	(77)	(73)	(69)	(66)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(125)	(125)	-	-	-
Ending FTE count	1,535	1,459	1,386	1,316	1,251	1,125	1,000	1,000	1,000	1,000

Assumptions:

<sup>1</sup> Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit II.B.3.u.ii.A).

<sup>2</sup> 5.0% of salaries and wages.

<sup>3</sup> 2.0% of salaries and wages.

<sup>4</sup> \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

<sup>5</sup> 7.65% of salaries, wages, and overtime.

<sup>6</sup> Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

**City of Detroit**  
**Water Fund**  
**Proforma Income Statement Projections**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Water Sales	\$ 379.2	\$ 391.2	\$ 414.5	\$ 417.6	\$ 434.1	\$ 450.0	\$ 466.6	\$ 484.5	\$ 503.2	\$ 522.5
Miscellaneous	4.1	4.2	4.3	4.4	4.5	4.6	4.8	4.9	5.0	5.1
Total operating revenues	383.3	395.4	418.8	422.0	438.6	454.7	471.4	489.4	508.2	527.6
Expenses:										
Operating & maintenance	154.4	165.7	171.4	175.8	182.0	184.4	185.2	187.9	193.8	197.3
Depreciation	82.9	85.4	88.3	91.2	93.8	96.5	98.6	101.3	104.4	107.8
Total operating expenses	237.3	251.0	259.7	267.0	275.8	280.9	283.9	289.2	298.3	305.0
Operating income	146.0	144.4	159.1	155.0	162.9	173.8	187.5	200.2	209.9	222.6
Nonoperating revenues (expenses):										
Interest expense	(131.7)	(129.4)	(130.3)	(131.2)	(132.5)	(133.3)	(132.1)	(131.3)	(130.8)	(130.2)
Amortization of bond issuance costs	(8.2)	(8.2)	(8.3)	(8.1)	(8.1)	(8.2)	(8.2)	(8.2)	(8.3)	(7.9)
Earnings on investments	4.4	4.7	4.1	4.3	4.4	4.6	4.9	5.2	5.5	5.7
Nonoperating revenue	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
Total nonoperating income (expenses)	(135.0)	(132.4)	(133.9)	(134.4)	(135.7)	(136.3)	(134.9)	(133.8)	(133.0)	(131.7)
Increase (decrease) in net assets	11.0	12.0	25.2	20.6	27.2	37.5	52.7	66.4	76.9	90.9
Fund net assets - beginning <sup>1</sup>	(36.7)	(25.7)	(13.7)	11.5	32.1	59.3	96.7	149.4	215.8	292.7
Fund net assets - ending	<u>\$ (25.7)</u>	<u>\$ (13.7)</u>	<u>\$ 11.5</u>	<u>\$ 32.1</u>	<u>\$ 59.3</u>	<u>\$ 96.7</u>	<u>\$ 149.4</u>	<u>\$ 215.8</u>	<u>\$ 292.7</u>	<u>\$ 383.6</u>

**Footnotes:**

<sup>1</sup> FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

**City of Detroit**  
**Water Fund**  
Revenue Requirement Projections  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Water sales	\$ 379.2	\$ 376.2	\$ 391.0	\$ 390.3	\$ 417.4	\$ 432.7	\$ 448.7	\$ 465.9	\$ 483.8	\$ 502.4
Rate increases	-	15.0	23.5	27.3	16.7	17.3	17.9	18.6	19.4	20.1
Miscellaneous operating	4.1	4.2	4.3	4.4	4.5	4.6	4.8	4.9	5.0	5.1
Nonoperating	4.9	5.2	4.6	4.8	4.9	5.2	5.4	5.8	6.1	6.3
Total revenue available	388.3	400.6	423.4	426.8	443.6	459.8	476.8	495.2	514.2	534.0
Revenue requirements:										
Operating & maintenance	154.4	165.7	171.4	175.8	182.0	184.4	185.2	187.9	193.8	197.3
Net revenue	233.9	235.0	252.0	251.0	261.6	275.4	291.6	307.3	320.4	336.7
Debt service:										
New issuances	-	-	6.2	12.6	18.6	24.5	28.0	32.3	37.4	42.8
Senior lien	129.4	139.0	138.9	139.0	138.9	138.2	128.9	128.8	129.1	129.2
Second lien	40.3	40.3	42.8	42.7	42.7	43.2	51.4	51.3	51.3	51.3
Junior lien	2.0	2.0	2.0	2.0	2.0	1.7	1.6	1.6	1.6	1.6
Total debt service	171.7	181.3	189.8	196.2	202.2	207.6	209.9	214.1	219.5	224.9
Pension obligation certificates	1.4	1.4	0.7	-	-	-	1.0	1.0	1.0	1.0
Renewals & replacements	7.5	7.5	7.7	7.8	7.9	8.0	8.0	8.0	8.0	8.0
Fund deposits	6.8	5.4	4.0	3.8	4.5	3.4	2.9	3.6	4.9	4.1
Revenue financed capital	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
Total revenue requirements	\$ 388.3	\$ 400.6	\$ 423.4	\$ 426.8	\$ 443.6	\$ 459.8	\$ 476.8	\$ 495.2	\$ 514.2	\$ 534.0
<u>Debt service coverage<sup>1</sup>:</u>										
Senior lien	181%	169%	174%	166%	166%	169%	186%	191%	192%	196%
Second lien	138%	131%	134%	129%	131%	134%	140%	145%	147%	151%
Junior lien	136%	130%	133%	128%	129%	133%	139%	144%	146%	150%
% Rate increase <sup>2</sup>	n/a	4%	6%	7%	4%	4%	4%	4%	4%	4%

**Footnotes:**

<sup>1</sup> New debt issuances treated as senior lien in coverage calculations.

<sup>2</sup> Represents an average customer rate increase, not specific to any customer or customer class.

**City of Detroit**  
**Water Fund**  
**Capital Improvement Program Financing**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates <sup>1</sup>	\$ 63.4	\$ 125.2	\$ 144.4	\$ 144.4	\$ 132.9	\$ 132.9	\$ 103.7	\$ 103.7	\$ 64.5	\$ 64.5
Unidentified capital projects	-	-	-	-	-	-	4.6	30.4	90.4	102.6
Total capital spending	<u>63.4</u>	<u>125.2</u>	<u>144.4</u>	<u>144.4</u>	<u>132.9</u>	<u>132.9</u>	<u>108.3</u>	<u>134.1</u>	<u>154.9</u>	<u>167.0</u>
<hr/>										
Sources & Uses:										
<u>Improvement &amp; Extension Fund<sup>2</sup>:</u>										
Beginning balance	6.3	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0
Plus: Revenue deposits	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
Less: Use of funds	<u>(6.3)</u>	<u>(46.5)</u>	<u>(39.4)</u>	<u>(49.8)</u>	<u>(43.2)</u>	<u>(47.0)</u>	<u>(56.4)</u>	<u>(69.9)</u>	<u>(80.7)</u>	<u>(87.0)</u>
Ending balance	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
<u>Construction Bond Fund<sup>2</sup>:</u>										
Beginning balance	150.1	92.9	14.2	-	-	-	-	-	-	-
Plus: Bond issuance	-	-	98.8	102.8	97.5	93.3	56.4	69.9	80.7	87.0
Less: Fees and reserve deposits	-	-	(7.9)	(8.2)	(7.8)	(7.5)	(4.5)	(5.6)	(6.5)	(7.0)
Less: Use of funds	<u>(57.1)</u>	<u>(78.8)</u>	<u>(105.0)</u>	<u>(94.6)</u>	<u>(89.7)</u>	<u>(85.8)</u>	<u>(51.9)</u>	<u>(64.3)</u>	<u>(74.2)</u>	<u>(80.0)</u>
Ending balance	92.9	14.2	-	-	-	-	-	-	-	-
Total use of funds	\$ (63.4)	\$ (125.2)	\$ (144.4)	\$ (144.4)	\$ (132.9)	\$ (132.9)	\$ (108.3)	\$ (134.1)	\$ (154.9)	\$ (167.0)

**Footnotes:**

<sup>1</sup> FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

<sup>2</sup> FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit**  
**Water Fund**  
Reserve Balance Projections<sup>1</sup>  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating &amp; maintenance:</u>										
Beginning balance	\$ 12.7	\$ 19.3	\$ 23.0	\$ 26.2	\$ 29.3	\$ 32.9	\$ 35.9	\$ 38.6	\$ 41.8	\$ 45.8
Plus: Deposits	6.6	3.7	3.2	3.1	3.5	3.0	2.7	3.2	4.0	3.5
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	19.3	23.0	26.2	29.3	32.9	35.9	38.6	41.8	45.8	49.3
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair &amp; replacement:</u>										
Beginning balance	22.9	23.2	24.9	25.7	26.4	27.3	27.7	27.8	28.2	29.1
Plus: Deposits	0.2	1.7	0.9	0.7	0.9	0.4	0.1	0.4	0.9	0.5
Less: Use of funds	-	-	-	-	-	-	-	-	-	-
Ending balance	23.2	24.9	25.7	26.4	27.3	27.7	27.8	28.2	29.1	29.6
<u>Improvement &amp; extension:</u>										
Beginning balance	6.3	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0
Plus: Deposits	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
Less: Use of funds	(6.3)	(46.5)	(39.4)	(49.8)	(43.2)	(47.0)	(56.4)	(69.9)	(80.7)	(87.0)
Ending balance	46.5	39.4	49.8	43.2	47.0	56.4	69.9	80.7	87.0	98.7
<u>Total revenue generated funds:</u>										
Beginning balance	42.0	88.9	87.2	101.7	98.9	107.2	119.9	136.2	150.6	161.9
Plus (less): Net deposits (uses)	47.0	(1.7)	14.5	(2.8)	8.3	12.7	16.3	14.4	11.2	15.8
Ending balance	88.9	87.2	101.7	98.9	107.2	119.9	136.2	150.6	161.9	177.6
<u>Construction bond fund:</u>										
Beginning balance	150.1	92.9	14.2	-	-	-	-	-	-	-
Plus: Bond issuance	-	-	98.8	102.8	97.5	93.3	56.4	69.9	80.7	87.0
Less: Fees and reserve deposits	-	-	(7.9)	(8.2)	(7.8)	(7.5)	(4.5)	(5.6)	(6.5)	(7.0)
Less: Use of funds	(57.1)	(78.8)	(105.0)	(94.6)	(89.7)	(85.8)	(51.9)	(64.3)	(74.2)	(80.0)
Ending balance	\$ 92.9	\$ 14.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

<sup>1</sup> FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit**  
**Water Fund**  
**Debt Balances**  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>New issues<sup>1</sup>:</u>										
Beginning balance	\$ -	\$ -	\$ -	\$ 97.2	\$ 196.7	\$ 289.1	\$ 375.7	\$ 424.1	\$ 484.5	\$ 554.0
New issues	-	-	98.8	102.8	97.5	93.3	56.4	69.9	80.7	87.0
Principal amortization	-	-	(1.6)	(3.3)	(5.0)	(6.7)	(8.0)	(9.5)	(11.2)	(13.1)
Ending balance	-	-	97.2	196.7	289.1	375.7	424.1	484.5	554.0	627.9
<u>Senior lien bonds:</u>										
Beginning balance	1,884.2	1,849.9	1,803.9	1,755.5	1,704.4	1,650.9	1,595.2	1,546.3	1,495.0	1,440.6
Principal amortization	(34.3)	(46.0)	(48.4)	(51.1)	(53.6)	(55.6)	(49.0)	(51.3)	(54.4)	(57.2)
Ending balance	1,849.9	1,803.9	1,755.5	1,704.4	1,650.9	1,595.2	1,546.3	1,495.0	1,440.6	1,383.4
<u>Second lien bonds:</u>										
Beginning balance	640.6	635.0	629.2	620.5	611.6	602.1	591.6	572.1	551.6	529.9
Principal amortization	(5.6)	(5.8)	(8.7)	(9.0)	(9.5)	(10.5)	(19.5)	(20.5)	(21.7)	(22.9)
Ending balance	635.0	629.2	620.5	611.6	602.1	591.6	572.1	551.6	529.9	507.0
<u>Junior lien bonds:</u>										
Beginning balance	21.5	19.9	18.4	16.8	15.2	13.5	12.1	10.7	9.2	7.8
Principal amortization	(1.5)	(1.6)	(1.6)	(1.6)	(1.7)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)
Ending balance	19.9	18.4	16.8	15.2	13.5	12.1	10.7	9.2	7.8	6.3
 Total debt	<u>\$2,504.8</u>	<u>\$2,451.5</u>	<u>\$2,490.0</u>	<u>\$2,527.8</u>	<u>\$2,555.6</u>	<u>\$2,574.6</u>	<u>\$2,553.2</u>	<u>\$2,540.3</u>	<u>\$2,532.3</u>	<u>\$2,524.6</u>

Footnotes:

<sup>1</sup> Assumed senior lien.



**City of Detroit**  
**Water Fund**  
**Operating & Maintenance Expense Projections**  
*(in millions of dollars)*

	<b>Actual</b>	<b>For the Fiscal Year Ended</b>									
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Personnel expenses:											
Salaries & wages	\$ 47.1	\$ 44.5	\$ 45.3	\$ 44.1	\$ 42.9	\$ 41.8	\$ 39.7	\$ 36.4	\$ 35.1	\$ 35.9	\$ 36.8
Overtime	6.9	7.1	7.3	7.3	7.1	6.7	6.4	5.8	4.7	4.8	4.9
Subtotal	54.0	51.6	52.5	51.4	50.0	48.5	46.1	42.1	39.8	40.8	41.8
Pension & fringes <sup>1</sup>	31.2	40.5	47.6	51.4	55.4	59.6	60.7	61.4	63.0	65.7	65.8
Total personnel expenses	85.3	92.1	100.2	102.8	105.4	108.2	106.7	103.5	102.7	106.5	107.6
Non-personnel expenses:											
Purchased services	4.4	6.5	4.1	3.5	3.6	3.7	3.8	3.8	3.9	4.0	4.1
Telecommunications	7.2	6.3	6.5	6.6	6.8	6.9	7.1	7.3	7.5	7.7	7.9
Contractual services	36.5	44.8	46.3	48.9	51.4	53.4	55.5	56.9	58.3	59.8	61.3
Repairs & maintenance	7.0	7.7	7.9	8.1	8.3	8.5	8.7	8.9	9.1	9.4	9.6
Utilities	40.5	40.1	41.0	42.2	41.3	42.4	43.6	44.9	46.2	47.6	49.1
Chemicals	8.6	8.8	8.9	9.1	8.8	9.0	9.2	9.4	9.6	9.8	10.1
Other	10.2	5.2	7.9	8.1	8.3	8.5	8.7	8.9	9.2	9.4	9.6
Clearing account	(34.5)	(57.0)	(57.1)	(57.8)	(57.9)	(58.6)	(59.0)	(58.5)	(58.8)	(60.3)	(62.0)
Total non-labor expenses	79.8	62.3	65.5	68.6	70.4	73.8	77.7	81.7	85.2	87.4	89.7
Total operating & maintenance expense	<u>\$ 165.0</u>	<u>\$ 154.4</u>	<u>\$ 165.7</u>	<u>\$ 171.4</u>	<u>\$ 175.8</u>	<u>\$ 182.0</u>	<u>\$ 184.4</u>	<u>\$ 185.2</u>	<u>\$ 187.9</u>	<u>\$ 193.8</u>	<u>\$ 197.3</u>

**Footnotes:**

<sup>1</sup> FY 2013 actual reduced by net OPEB obligation to allow for comparison.

**City of Detroit**  
**Water Fund**  
Pension & Fringes Projection Detail  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Pension &amp; fringes:</u>										
GF pension reimbursements <sup>1</sup>	\$ 14.8	\$ 25.9	\$ 29.9	\$ 34.0	\$ 38.4	\$ 40.1	\$ 42.0	\$ 44.0	\$ 46.1	\$ 45.6
GF OPEB reimbursements <sup>1</sup>	6.3	1.8	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
New defined contribution plan <sup>2</sup>	2.2	2.3	2.2	2.1	2.1	2.0	1.8	1.8	1.8	1.8
New retiree healthcare <sup>3</sup>	-	0.9	0.9	0.9	0.8	0.8	0.7	0.7	0.7	0.7
Active employee healthcare <sup>4</sup>	8.4	8.4	8.5	8.6	8.7	8.5	7.9	7.9	8.2	8.7
Social security <sup>5</sup>	3.9	4.0	3.9	3.8	3.7	3.5	3.2	3.0	3.1	3.2
Other fringes <sup>6</sup>	4.9	4.4	4.4	4.3	4.3	4.2	4.0	4.0	4.1	4.2
Total pension & fringes	\$ 40.5	\$ 47.6	\$ 51.4	\$ 55.4	\$ 59.6	\$ 60.7	\$ 61.4	\$ 63.0	\$ 65.7	\$ 65.8

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>FTE Schedule<sup>7</sup>:</u>										
FTE count - beginning	1,075	967	919	873	829	788	709	630	630	630
Less: Attrition	(107)	(48)	(46)	(44)	(41)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(79)	(79)	-	-	-
Ending FTE count	967	919	873	829	788	709	630	630	630	630

Assumptions:

<sup>1</sup> Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit II.B.3.u.ii.A).

<sup>2</sup> 5.0% of salaries and wages.

<sup>3</sup> 2.0% of salaries and wages.

<sup>4</sup> \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

<sup>5</sup> 7.65% of salaries, wages, and overtime.

<sup>6</sup> Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

Footnotes:

<sup>7</sup> Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.

**City of Detroit**  
**Sewage Disposal Fund**  
**Proforma Income Statement Projections**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Sewer sales	\$ 485.3	\$ 493.3	\$ 513.8	\$ 535.0	\$ 557.1	\$ 577.5	\$ 598.7	\$ 621.9	\$ 646.1	\$ 671.2
Look-back revenues	25.7	20.5	20.5	11.1	-	-	-	-	-	-
Total operating revenues	511.0	513.8	534.2	546.2	557.1	577.5	598.7	621.9	646.1	671.2
Expenses:										
Operating & maintenance	234.4	249.7	257.6	263.3	272.0	277.0	279.8	284.9	293.5	299.6
Depreciation	118.9	122.0	124.8	127.6	129.6	131.5	134.0	136.5	138.7	141.4
Total operating expenses	353.3	371.7	382.4	390.9	401.6	408.5	413.8	421.5	432.2	441.1
Operating income	157.7	142.1	151.8	155.2	155.5	169.0	184.9	200.4	213.9	230.2
Nonoperating revenues (expenses):										
Interest expense	(146.2)	(149.3)	(151.6)	(153.3)	(153.4)	(153.4)	(154.2)	(154.1)	(152.2)	(150.5)
Amortization of bond issuance costs	(15.1)	(15.2)	(15.2)	(15.3)	(15.4)	(15.4)	(15.5)	(15.5)	(15.5)	(14.9)
Earnings on investments	6.2	5.7	5.6	5.9	6.2	6.3	6.6	7.0	7.3	7.7
Nonoperating revenue	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total nonoperating income (expenses)	(155.0)	(158.6)	(161.1)	(162.5)	(162.5)	(162.4)	(162.9)	(162.5)	(160.3)	(157.5)
Increase (decrease) in net assets	2.7	(16.6)	(9.3)	(7.3)	(6.9)	6.6	22.0	38.0	53.6	72.7
Fund net assets - beginning <sup>1</sup>	57.4	60.1	43.6	34.3	27.0	20.1	26.6	48.6	86.6	140.1
Fund net assets - ending	<u>\$ 60.1</u>	<u>\$ 43.6</u>	<u>\$ 34.3</u>	<u>\$ 27.0</u>	<u>\$ 20.1</u>	<u>\$ 26.6</u>	<u>\$ 48.6</u>	<u>\$ 86.6</u>	<u>\$ 140.1</u>	<u>\$ 212.8</u>

**Footnotes:**

<sup>1</sup> FY 2014 beginning fund net assets obtained from preliminary draft audited financial statements subject to audit opinion issuance.

**City of Detroit**  
**Sewage Disposal Fund**  
Revenue Requirement Projections  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue available:										
Sewer sales	\$ 452.9	\$ 441.5	\$ 460.1	\$ 479.5	\$ 499.7	\$ 518.2	\$ 537.4	\$ 558.5	\$ 580.5	\$ 603.4
Rate increases	-	17.7	18.4	19.2	20.0	20.7	21.5	22.3	23.2	24.1
Look-back revenues	25.7	20.5	20.5	11.1	-	-	-	-	-	-
Miscellaneous operating	32.4	34.2	35.2	36.3	37.4	38.6	39.8	41.1	42.4	43.7
Nonoperating	6.3	5.8	5.7	6.0	6.3	6.4	6.7	7.1	7.5	7.8
Total revenue available	517.3	519.6	540.0	552.2	563.4	583.9	605.4	629.0	653.5	679.1
Revenue requirements:										
Operating & maintenance	234.4	249.7	257.6	263.3	272.0	277.0	279.8	284.9	293.5	299.6
Net revenue	282.9	269.9	282.4	288.9	291.4	306.9	325.6	344.0	360.0	379.4
Debt service:										
New issuances	0.1	7.8	16.1	24.0	29.0	34.1	40.5	46.1	49.6	54.0
Senior lien	121.8	119.6	120.0	127.9	127.9	128.0	127.7	126.1	116.7	128.9
Second lien	54.8	62.8	62.3	53.7	53.7	53.6	53.9	55.6	66.2	57.8
Junior lien	46.3	46.2	46.3	46.2	46.2	46.2	46.0	44.7	40.2	39.6
Total debt service	223.0	236.3	244.8	251.9	256.8	262.0	268.0	272.4	272.7	280.3
Pension obligation certificates	1.6	1.6	0.8	-	-	-	1.1	1.1	1.1	1.1
Renewals & replacements	7.5	7.5	7.7	7.8	8.0	8.0	8.0	8.0	8.0	8.0
Fund deposits	11.5	7.7	5.8	5.4	6.5	5.5	4.8	5.8	7.2	6.5
Revenue financed capital	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9	83.4
Total revenue requirements	\$ 517.3	\$ 519.6	\$ 540.0	\$ 552.2	\$ 563.4	\$ 583.9	\$ 605.4	\$ 629.0	\$ 653.5	\$ 679.1
<u>Debt service coverage<sup>1</sup>:</u>										
Senior lien	232%	212%	207%	190%	186%	189%	194%	200%	216%	207%
Second lien	160%	142%	142%	140%	138%	142%	147%	151%	155%	158%
Junior lien	127%	114%	115%	115%	113%	117%	121%	126%	132%	135%
% Rate increase <sup>2</sup>	n/a	4%	4%	4%	4%	4%	4%	4%	4%	4%

**Footnotes:**

<sup>1</sup> New debt issuances treated as senior lien in coverage calculations.

<sup>2</sup> Represents an average customer rate increase, not specific to any customer or customer class.

**City of Detroit**  
**Sewage Disposal Fund**  
**Capital Improvement Program Financing**  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Capital spending:										
OHM Advisors CIP Estimates <sup>1</sup>	\$ 165.6	\$ 156.0	\$ 140.0	\$ 140.0	\$ 96.5	\$ 96.5	\$ 125.5	\$ 125.5	\$ 72.2	\$ 72.2
Unidentified capital projects	-	-	-	-	-	-	-	-	36.7	64.0
Total capital spending	165.6	156.0	140.0	140.0	96.5	96.5	125.5	125.5	108.9	136.2
<hr/>										
Sources & Uses:										
<u>Improvement &amp; Extension Fund<sup>2</sup>:</u>										
Beginning balance	-	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9
Plus: Revenue deposits	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9	83.4
Less: Use of funds	-	(39.3)	(16.8)	(23.3)	(23.8)	(20.1)	(31.4)	(43.6)	(56.7)	(70.9)
Ending balance	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9	83.4
<u>Construction Bond Fund<sup>2</sup>:</u>										
Beginning balance	162.6	0.1	-	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.5	132.2	126.9	79.0	83.0	102.3	89.0	56.7	70.9
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(10.6)	(10.1)	(6.3)	(6.6)	(8.2)	(7.1)	(4.5)	(5.7)
Less: Use of funds	(165.6)	(116.7)	(123.2)	(116.7)	(72.7)	(76.4)	(94.1)	(81.9)	(52.2)	(65.3)
Ending balance	0.1	-	-	-	-	-	-	-	-	-
Total use of funds	\$(165.6)	\$(156.0)	\$(140.0)	\$(140.0)	\$ (96.5)	\$ (96.5)	\$(125.5)	\$(125.5)	\$(108.9)	\$(136.2)

**Footnotes:**

<sup>1</sup> FY 2014 and FY 2015 reflect CIP amounts per DWSD's budget.

<sup>2</sup> FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit**  
**Sewage Disposal Fund**  
Reserve Balance Projections<sup>1</sup>  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Operating &amp; maintenance:</u>										
Beginning balance	18.9	29.3	34.7	39.3	43.9	49.1	53.9	58.3	63.3	69.3
Plus: Deposits	10.4	5.4	4.7	4.5	5.2	4.8	4.4	5.0	6.0	5.6
Less: Use of funds	-	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0
Ending balance	29.3	35.7	41.3	46.9	53.1	58.9	64.3	70.3	77.3	83.9
<i>Days of operating reserve</i>	45	50	55	60	65	70	75	80	85	90
<u>Extraordinary repair &amp; replacement:</u>										
Beginning balance	34.1	35.2	37.5	38.6	39.5	40.8	41.6	42.0	42.7	44.0
Plus: Deposits	1.1	2.3	1.2	0.9	1.3	0.7	0.4	0.8	1.3	0.9
Less: Use of funds	-	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0
Ending balance	35.2	38.5	40.6	42.5	44.8	46.6	48.0	49.7	52.0	53.9
<u>Improvement &amp; extension:</u>										
Beginning balance	-	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9
Plus: Deposits	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9	83.4
Less: Use of funds	-	(39.3)	(16.8)	(23.3)	(23.8)	(20.1)	(31.4)	(43.6)	(56.7)	(70.9)
Ending balance	39.3	16.8	23.3	23.8	20.1	31.4	43.6	56.7	70.9	83.4
<u>Total revenue generated funds:</u>										
Beginning balance	53.0	103.8	88.9	101.2	107.2	110.0	126.8	143.9	162.8	184.3
Plus (less): Net deposits (uses)	50.8	(12.9)	16.3	12.0	10.8	26.8	29.1	32.9	37.5	37.0
Ending balance	103.8	90.9	105.2	113.2	118.0	136.8	155.9	176.8	200.3	221.3
<u>Construction bond fund:</u>										
Beginning balance	162.6	0.1	-	-	-	-	-	-	-	-
Plus: Bond issuance	-	123.5	132.2	126.9	79.0	83.0	102.3	89.0	56.7	70.9
Plus: SRF funds	3.0	3.0	1.5	-	-	-	-	-	-	-
Less: Fees and reserve deposits	-	(9.9)	(10.6)	(10.1)	(6.3)	(6.6)	(8.2)	(7.1)	(4.5)	(5.7)
Less: Use of funds	(165.6)	(116.7)	(123.2)	(116.7)	(72.7)	(76.4)	(94.1)	(81.9)	(52.2)	(65.3)
Ending balance	0.1	-	-	-	-	-	-	-	-	-

Footnotes:

<sup>1</sup> FY 2014 beginning reserve balances obtained from DWSD management.

**City of Detroit**  
**Sewage Disposal Fund**  
**Debt Balances**  
*(in millions of dollars)*

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>New issues<sup>1</sup>:</u>										
Beginning balance	\$ -	\$ 3.0	\$ 127.5	\$ 257.0	\$ 377.5	\$ 448.5	\$ 521.8	\$ 612.3	\$ 687.6	\$ 729.0
New issues	3.0	126.5	133.8	126.9	79.0	83.0	102.3	89.0	56.7	70.9
Principal amortization	-	(2.0)	(4.2)	(6.4)	(8.0)	(9.7)	(11.8)	(13.7)	(15.3)	(17.1)
Ending balance	3.0	127.5	257.0	377.5	448.5	521.8	612.3	687.6	729.0	782.8
<u>Senior lien bonds:</u>										
Beginning balance	1,860.9	1,827.7	1,795.2	1,760.4	1,715.5	1,668.2	1,618.2	1,565.8	1,512.2	1,465.2
Principal amortization	(36.6)	(35.7)	(37.6)	(47.3)	(49.4)	(51.5)	(53.4)	(54.2)	(47.0)	(61.8)
Accrued PIK interest	3.4	3.1	2.8	2.4	2.0	1.6	1.1	0.6	-	-
Ending balance	1,827.7	1,795.2	1,760.4	1,715.5	1,668.2	1,618.2	1,565.8	1,512.2	1,465.2	1,403.5
<u>Second lien bonds:</u>										
Beginning balance	965.5	959.6	945.2	930.5	924.0	917.2	910.0	902.2	892.3	871.0
Principal amortization	(5.9)	(14.4)	(14.7)	(6.5)	(6.8)	(7.2)	(7.8)	(9.9)	(21.3)	(13.8)
Ending balance	959.6	945.2	930.5	924.0	917.2	910.0	902.2	892.3	871.0	857.2
<u>Junior lien bonds:</u>										
Beginning balance	482.9	446.9	410.3	372.8	334.4	295.1	255.0	214.1	173.6	136.7
Principal amortization	(35.9)	(36.6)	(37.6)	(38.4)	(39.2)	(40.2)	(40.8)	(40.5)	(36.9)	(37.2)
Ending balance	446.9	410.3	372.8	334.4	295.1	255.0	214.1	173.6	136.7	99.5
 Total debt	 \$3,237.3	 \$3,278.2	 \$3,320.7	 \$3,351.4	 \$3,329.0	 \$3,305.0	 \$3,294.5	 \$3,265.7	 \$3,201.9	 \$3,143.0

Footnotes:

<sup>1</sup> Assumed senior lien.

**City of Detroit**  
**Sewage Disposal Fund**  
**Operating & Maintenance Expense Projections**  
*(in millions of dollars)*

	<b>Actual</b>	<b>For the Fiscal Year Ended</b>									
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Personnel expenses:											
Salaries & wages	\$ 23.2	\$ 26.1	\$ 26.6	\$ 25.9	\$ 25.2	\$ 24.5	\$ 23.3	\$ 21.4	\$ 20.6	\$ 21.1	\$ 21.6
Overtime	7.2	7.4	7.5	7.5	7.4	7.2	6.8	6.3	5.9	6.1	6.2
Subtotal	30.4	33.5	34.1	33.4	32.6	31.7	30.1	27.7	26.5	27.2	27.8
Pension & fringes <sup>1</sup>	29.3	31.2	37.6	41.2	45.1	49.2	50.5	51.8	53.5	55.8	55.6
Total personnel expenses	59.6	64.7	71.7	74.6	77.6	80.9	80.6	79.5	80.0	83.0	83.5
Non-personnel expenses:											
Purchased services	5.9	7.8	5.3	4.6	4.7	4.9	5.0	5.1	5.2	5.4	5.5
Telecommunications	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6
Contractual services	86.2	41.1	52.9	55.7	58.4	60.8	63.2	64.8	66.4	68.1	69.8
Repairs & maintenance	8.6	8.5	8.7	9.0	9.2	9.4	9.7	9.9	10.1	10.4	10.7
Utilities	36.0	37.6	37.9	39.0	40.2	41.5	42.7	44.0	45.4	46.8	48.3
Chemicals	12.8	15.0	15.0	15.4	15.7	16.1	16.5	16.8	17.3	17.7	18.1
Other	5.6	7.3	5.7	5.9	6.0	6.1	6.3	6.5	6.6	6.8	7.0
Clearing account	26.4	51.9	51.9	52.9	53.3	54.3	55.1	55.3	56.1	57.6	59.1
Biosolids savings	-	-	-	-	(2.5)	(2.5)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)
Total non-labor expenses	181.9	169.7	178.0	182.9	185.7	191.1	196.4	200.3	205.0	210.5	216.2
Total operating & maintenance expense	<u>\$ 241.6</u>	<u>\$ 234.4</u>	<u>\$ 249.7</u>	<u>\$ 257.6</u>	<u>\$ 263.3</u>	<u>\$ 272.0</u>	<u>\$ 277.0</u>	<u>\$ 279.8</u>	<u>\$ 284.9</u>	<u>\$ 293.5</u>	<u>\$ 299.6</u>

**Footnotes:**

<sup>1</sup> FY 2013 actual reduced by net OPEB obligation to allow for comparison.



**City of Detroit**  
**Sewage Disposal Fund**  
Pension & Fringes Projection Detail  
*(in millions of dollars)*

	For the Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Pension &amp; fringes:</u>										
GF pension reimbursements <sup>1</sup>	\$ 9.5	\$ 24.6	\$ 28.4	\$ 32.3	\$ 36.5	\$ 38.1	\$ 40.0	\$ 41.9	\$ 43.9	\$ 43.3
GF OPEB reimbursements <sup>1</sup>	8.4	2.4	2.2	2.2	2.2	2.2	2.2	2.1	2.1	2.1
New defined contribution plan <sup>2</sup>	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.0	1.1	1.1
New retiree healthcare <sup>3</sup>	-	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4
Active employee healthcare <sup>4</sup>	4.9	4.9	5.0	5.1	5.1	5.0	4.7	4.6	4.8	5.1
Social security <sup>5</sup>	2.6	2.6	2.6	2.5	2.4	2.3	2.1	2.0	2.1	2.1
Other fringes <sup>6</sup>	4.5	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.5
Total pension & fringes	\$ 31.2	\$ 37.6	\$ 41.2	\$ 45.1	\$ 49.2	\$ 50.5	\$ 51.8	\$ 53.5	\$ 55.8	\$ 55.6

	As of Fiscal Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>FTE Schedule<sup>7</sup>:</u>										
FTE count - beginning	631	568	540	513	487	463	416	370	370	370
Less: Attrition	(63)	(28)	(27)	(26)	(24)	-	-	-	-	-
Less: Layoffs	-	-	-	-	-	(46)	(46)	-	-	-
Ending FTE count	568	540	513	487	463	416	370	370	370	370

Assumptions:

<sup>1</sup> Based upon amounts included in Plan of Adjustment (Disclosure Statement - Exhibit II.B.3.u.ii.A).

<sup>2</sup> 5.0% of salaries and wages.

<sup>3</sup> 2.0% of salaries and wages.

<sup>4</sup> \$8,250 per FTE in FY 2014 (active employee healthcare growth rates: FY 2015 7.5%; FY 2016 7.0%; FY 2017 6.5%; FY 2018 6.0%; FY 2019 5.5%; FYs' 2020 - 2023 5.0%).

<sup>5</sup> 7.65% of salaries, wages, and overtime.

<sup>6</sup> Includes fixed and variable expenses, variable portion based upon historical average of salaries and wages, fixed portion assumed to be inflationary.

Footnotes:

<sup>7</sup> Employees whose services are shared between Water and Sewer Systems are budgeted in the Water System. Shared labor costs are transferred from the Water System to the Sewer System.

**City of Detroit**  
**Water and Sewerage Disposal Fund**  
Volume Projections  
*(in mcf)*

	<b>Actual</b>	<b>For the Fiscal Year Ended</b>									
	<b>2013</b>	<b>2014 (B)<sup>1</sup></b>	<b>2015 (B)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<u>Water System</u>											
Wholesale	15,687,868	15,890,308	15,852,800	15,812,817	14,588,930	14,552,134	14,515,431	14,478,821	14,442,304	14,405,878	14,369,544
Retail	3,660,327	4,000,000	3,775,000	3,731,972	3,689,434	3,647,381	3,605,808	3,564,708	3,555,996	3,547,306	3,538,637
Total Volumes	19,348,195	19,890,308	19,627,800	19,544,789	18,278,364	18,199,515	18,121,239	18,043,529	17,998,300	17,953,184	17,908,181
 <u>Sewer System</u>											
Wholesale	13,286,460	15,124,450	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500	14,884,500
Retail	3,087,199	3,600,000	3,275,000	3,237,671	3,200,767	3,164,284	3,128,217	3,092,561	3,085,003	3,077,464	3,069,943
Total Volumes	16,373,659	18,724,450	18,159,500	18,122,171	18,085,267	18,048,784	18,012,717	17,977,061	17,969,503	17,961,964	17,954,443

Footnotes:

<sup>1</sup> FY 2014 water wholesale budgeted volumes have been reduced by 2.0%.

(B) - Budgeted